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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Addison Park District

Unit Code: 022/010/12 **County:** DUPAGE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $10,041,631

Equalized Assessed Valuation: $1,323,597,885

Population: 35,914

Employees:

Full Time: 27

Part Time: 225

Salaries Paid: $2,261,936

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	-$708,179	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	-$20	$75	$44
Revenue Collected During FY 08:	$5,652,753	$5,726,395	$3,162,334
Expenditures During FY 08:	$5,594,353	$5,414,088	$3,152,750
Per Capita Revenue:	$157	$193	$146
Per Capita Expenditures:	$156	$178	$143
Revenues over (under) Expenditures:	$58,400	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	-11.61%	54.10%	37.06%
Ending Fund Balance for FY 08:	-$649,779	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	-$18	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,194,694	$183,091
Total Unrestricted Net Assets:	$5,331,861	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$15,289,355**	$9,301,849	$5,842,559
Per Capita Debt:	**$426**	$327	$217
General Obligation Debt over EAV:	**0.94%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Albion Park District

Unit Code: 024/010/12 **County:** EDWARDS

Fiscal Year End:	12/31/2008
Accounting Method:	Cash
Appropriation or Budget:	$70,000
Equalized Assessed Valuation:	$17,765,283
Population:	1,933
Employees:	
Full Time:	
Part Time:	10
Salaries Paid:	$19,807

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$88,151**	$127,338	$57,595
Per Capita Beginning Fund Balance:	**$46**	$63	$20
Revenue Collected During FY 08:	**$87,266**	$218,424	$130,750
Expenditures During FY 08:	**$63,380**	$224,581	$126,106
Per Capita Revenue:	**$45**	$79	$41
Per Capita Expenditures:	**$33**	$75	$39
Revenues over (under) Expenditures:	**$23,886**	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	**176.77%**	93.71%	54.25%
Ending Fund Balance for FY 08:	**$112,037**	$132,774	$64,807
Per Capita Ending Fund Balance:	**$58**	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$5,553	$
Total Unreserved Funds:	**$**	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$45,322	$
Total Unrestricted Net Assets:	**$**	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Aledo Park District

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

Fiscal Year End:	4/30/2008
Accounting Method:	Cash
Appropriation or Budget:	$250,442
Equalized Assessed Valuation:	$28,950,666
Population:	3,400
Employees:	
Full Time:	
Part Time:	16
Salaries Paid:	$33,681

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$17,573	$127,338	$57,595
Per Capita Beginning Fund Balance:	$5	$63	$20
Revenue Collected During FY 08:	$148,249	$218,424	$130,750
Expenditures During FY 08:	$126,106	$224,581	$126,106
Per Capita Revenue:	$44	$79	$41
Per Capita Expenditures:	$37	$75	$39
Revenues over (under) Expenditures:	$22,143	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	31.49%	93.71%	54.25%
Ending Fund Balance for FY 08:	$39,716	$132,774	$64,807
Per Capita Ending Fund Balance:	$12	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$39,716	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Allin Township Park District

Unit Code: 064/001/12 **County:** MCLEAN

Fiscal Year End:	12/31/2008
Accounting Method:	Cash
Appropriation or Budget:	$76,750
Equalized Assessed Valuation:	$16,154,093
Population:	1,037
Employees:	
Full Time:	
Part Time:	12
Salaries Paid:	$18,550

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$19,576**	$127,338	$57,595
Per Capita Beginning Fund Balance:	**$19**	$63	$20
Revenue Collected During FY 08:	**$53,420**	$218,424	$130,750
Expenditures During FY 08:	**$62,509**	$224,581	$126,106
Per Capita Revenue:	**$52**	$79	$41
Per Capita Expenditures:	**$60**	$75	$39
Revenues over (under) Expenditures:	**-$9,089**	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	**16.78%**	93.71%	54.25%
Ending Fund Balance for FY 08:	**$10,487**	$132,774	$64,807
Per Capita Ending Fund Balance:	**$10**	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$5,553	$
Total Unreserved Funds:	**$**	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$45,322	$
Total Unrestricted Net Assets:	**$**	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$2,330	$205,715	$
Per Capita Debt:	$2	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Alsip Park District

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

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $4,122,193

Equalized Assessed Valuation: $722,589,248

Population: 19,000

Employees:

Full Time: 19

Part Time: 220

Salaries Paid: $1,266,395

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$505,810	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$27	$75	$44
Revenue Collected During FY 08:	$2,233,642	$5,726,395	$3,162,334
Expenditures During FY 08:	$2,334,687	$5,414,088	$3,152,750
Per Capita Revenue:	$118	$193	$146
Per Capita Expenditures:	$123	$178	$143
Revenues over (under) Expenditures:	-$101,045	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	4.13%	54.10%	37.06%
Ending Fund Balance for FY 08:	$96,353	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$5	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,194,694	$183,091
Total Unrestricted Net Assets:	$4,206,936	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$3,960,000**	$9,301,849	$5,842,559
Per Capita Debt:	**$208**	$327	$217
General Obligation Debt over EAV:	**0.55%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,499,451**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$79**	$45	$
Revenue Collected During FY 08:	**$772,253**	$719,520	$
Expenditures During FY 08:	**$823,066**	$767,577	$
Per Capita Revenue:	**$41**	$22	$
Per Capita Expenditures:	**$43**	$23	$
Operating Income (loss):	**-$50,813**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**139.98%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$1,152,126**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$61**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Arlington Heights Park District

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

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $24,727,550

Equalized Assessed Valuation: $2,719,395,953

Population: 76,031

Employees:

Full Time: 103

Part Time: 1,066

Salaries Paid: $9,852,669

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$11,350,719	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$149	$75	$44
Revenue Collected During FY 08:	$17,720,130	$5,726,395	$3,162,334
Expenditures During FY 08:	$16,382,531	$5,414,088	$3,152,750
Per Capita Revenue:	$233	$193	$146
Per Capita Expenditures:	$215	$178	$143
Revenues over (under) Expenditures:	$1,337,599	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	71.35%	54.10%	37.06%
Ending Fund Balance for FY 08:	$11,688,318	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$154	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,273,250	$1,194,694	$183,091
Total Unrestricted Net Assets:	$8,658,869	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$29,264,421**	$9,301,849	$5,842,559
Per Capita Debt:	**$385**	$327	$217
General Obligation Debt over EAV:	**0.96%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$6,670,578**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$88**	$45	$
Revenue Collected During FY 08:	**$2,198,582**	$719,520	$
Expenditures During FY 08:	**$2,149,759**	$767,577	$
Per Capita Revenue:	**$29**	$22	$
Per Capita Expenditures:	**$28**	$23	$
Operating Income (loss):	**$48,823**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**312.57%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$6,719,401**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$88**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Armington Community Park District

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

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: $51,650

Equalized Assessed Valuation: $13,198,263

Population: 1,000

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$15,145	$127,338	$57,595
Per Capita Beginning Fund Balance:	$15	$63	$20
Revenue Collected During FY 08:	$36,103	$218,424	$130,750
Expenditures During FY 08:	$35,246	$224,581	$126,106
Per Capita Revenue:	$36	$79	$41
Per Capita Expenditures:	$35	$75	$39
Revenues over (under) Expenditures:	$857	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	45.40%	93.71%	54.25%
Ending Fund Balance for FY 08:	$16,002	$132,774	$64,807
Per Capita Ending Fund Balance:	$16	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Arthur Park District

Unit Code: 021/010/12 **County:** DOUGLAS

Fiscal Year End:	6/30/2008
Accounting Method:	Cash
Appropriation or Budget:	$200,344
Equalized Assessed Valuation:	$32,562,743
Population:	2,200
Employees:	
Full Time:	
Part Time:	21
Salaries Paid:	$43,787

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$81,251**	$127,338	$57,595
Per Capita Beginning Fund Balance:	**$37**	$63	$20
Revenue Collected During FY 08:	**$175,184**	$218,424	$130,750
Expenditures During FY 08:	**$182,853**	$224,581	$126,106
Per Capita Revenue:	**$80**	$79	$41
Per Capita Expenditures:	**$83**	$75	$39
Revenues over (under) Expenditures:	**-$7,669**	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	**40.24%**	93.71%	54.25%
Ending Fund Balance for FY 08:	**$73,582**	$132,774	$64,807
Per Capita Ending Fund Balance:	**$33**	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$73,582**	$5,553	$
Total Unreserved Funds:	**$**	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$45,322	$
Total Unrestricted Net Assets:	**$**	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Astoria Park District

Unit Code: 029/005/12 **County:** Fulton

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: $8,250

Equalized Assessed Valuation: $6,000,000

Population: 1,000

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$9,148	$127,338	$57,595
Per Capita Beginning Fund Balance:	$9	$63	$20
Revenue Collected During FY 08:	$20,842	$218,424	$130,750
Expenditures During FY 08:	$20,887	$224,581	$126,106
Per Capita Revenue:	$21	$79	$41
Per Capita Expenditures:	$21	$75	$39
Revenues over (under) Expenditures:	-$45	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	43.58%	93.71%	54.25%
Ending Fund Balance for FY 08:	$9,103	$132,774	$64,807
Per Capita Ending Fund Balance:	$9	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Atlanta Memorial Park District

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

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$49,000
Equalized Assessed Valuation:	$30,823,147
Population:	2,000
Employees:	
Full Time:	
Part Time:	1
Salaries Paid:	$13,146

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$18,716**	$127,338	$57,595
Per Capita Beginning Fund Balance:	**$9**	$63	$20
Revenue Collected During FY 08:	**$51,602**	$218,424	$130,750
Expenditures During FY 08:	**$47,350**	$224,581	$126,106
Per Capita Revenue:	**$26**	$79	$41
Per Capita Expenditures:	**$24**	$75	$39
Revenues over (under) Expenditures:	**$4,252**	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	**48.51%**	93.71%	54.25%
Ending Fund Balance for FY 08:	**$22,968**	$132,774	$64,807
Per Capita Ending Fund Balance:	**$11**	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$5,553	$
Total Unreserved Funds:	**$22,968**	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$45,322	$
Total Unrestricted Net Assets:	**$**	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Bailey Park District

Unit Code: 001/005/12 **County:** ADAMS

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: $14,500

Equalized Assessed Valuation: $10,219,992

Population: 1,244

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$19,423	$127,338	$57,595
Per Capita Beginning Fund Balance:	$16	$63	$20
Revenue Collected During FY 08:	$23,678	$218,424	$130,750
Expenditures During FY 08:	$20,342	$224,581	$126,106
Per Capita Revenue:	$19	$79	$41
Per Capita Expenditures:	$16	$75	$39
Revenues over (under) Expenditures:	$3,336	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	111.88%	93.71%	54.25%
Ending Fund Balance for FY 08:	$22,759	$132,774	$64,807
Per Capita Ending Fund Balance:	$18	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Barrington Park District

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

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $7,397,553

Equalized Assessed Valuation: $735,606,553

Population: 10,270

Employees:

Full Time: 44

Part Time: 244

Salaries Paid: $1,838,253

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,099,248	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$204	$75	$44
Revenue Collected During FY 08:	$4,330,372	$5,726,395	$3,162,334
Expenditures During FY 08:	$3,998,105	$5,414,088	$3,152,750
Per Capita Revenue:	$422	$193	$146
Per Capita Expenditures:	$389	$178	$143
Revenues over (under) Expenditures:	$332,267	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	50.81%	54.10%	37.06%
Ending Fund Balance for FY 08:	$2,031,515	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$198	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,194,694	$183,091
Total Unrestricted Net Assets:	$2,521,973	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$24,685,000	$9,301,849	$5,842,559
Per Capita Debt:	$2,404	$327	$217
General Obligation Debt over EAV:	2.78%	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	$	$45	$
Revenue Collected During FY 08:	$	$719,520	$
Expenditures During FY 08:	$	$767,577	$
Per Capita Revenue:	$	$22	$
Per Capita Expenditures:	$	$23	$
Operating Income (loss):	$	-$48,057	$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	$	$1,627,569	$
Per Capita Ending Retained Earnings:	$	$45	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Barrington-Countryside Park District

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

Fiscal Year End: 12/31/2008

Accounting Method: Cash

Appropriation or Budget: $326,800

Equalized Assessed Valuation: $448,282,498

Population: 4,400

Employees:

Full Time:

Part Time: 2

Salaries Paid: $40,365

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$211,075	$127,338	$57,595
Per Capita Beginning Fund Balance:	$48	$63	$20
Revenue Collected During FY 08:	$186,370	$218,424	$130,750
Expenditures During FY 08:	$128,660	$224,581	$126,106
Per Capita Revenue:	$42	$79	$41
Per Capita Expenditures:	$29	$75	$39
Revenues over (under) Expenditures:	$57,710	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	208.91%	93.71%	54.25%
Ending Fund Balance for FY 08:	$268,785	$132,774	$64,807
Per Capita Ending Fund Balance:	$61	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$268,785	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Bartlett Park District

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

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $9,460,513

Equalized Assessed Valuation: $1,265,393,101

Population: 41,402

Employees:

Full Time: 41

Part Time: 345

Salaries Paid: $2,543,783

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,007,866	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$48	$75	$44
Revenue Collected During FY 08:	$7,622,496	$5,726,395	$3,162,334
Expenditures During FY 08:	$6,695,967	$5,414,088	$3,152,750
Per Capita Revenue:	$184	$193	$146
Per Capita Expenditures:	$162	$178	$143
Revenues over (under) Expenditures:	$926,529	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	44.50%	54.10%	37.06%
Ending Fund Balance for FY 08:	$2,979,756	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$72	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$693,689	$1,194,694	$183,091
Total Unrestricted Net Assets:	$4,784,086	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$19,975,625**	$9,301,849	$5,842,559
Per Capita Debt:	**$482**	$327	$217
General Obligation Debt over EAV:	**1.56%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Batavia Park District

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

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $7,897,750

Equalized Assessed Valuation: $999,318,560

Population: 27,296

Employees:

Full Time: 32

Part Time: 300

Salaries Paid: $2,147,916

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$931,589	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$34	$75	$44
Revenue Collected During FY 08:	$5,691,881	$5,726,395	$3,162,334
Expenditures During FY 08:	$5,472,489	$5,414,088	$3,152,750
Per Capita Revenue:	$209	$193	$146
Per Capita Expenditures:	$200	$178	$143
Revenues over (under) Expenditures:	$219,392	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	21.03%	54.10%	37.06%
Ending Fund Balance for FY 08:	$1,150,981	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$42	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$80,007	$1,194,694	$183,091
Total Unrestricted Net Assets:	$2,897,764	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$9,519,780**	$9,301,849	$5,842,559
Per Capita Debt:	**$349**	$327	$217
General Obligation Debt over EAV:	**0.95%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Beardstown Park District

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

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$560,700
Equalized Assessed Valuation:	$48,903,548
Population:	8,500
Employees:	
Full Time:	3
Part Time:	24
Salaries Paid:	$171,659

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$130,354	$127,338	$57,595
Per Capita Beginning Fund Balance:	$15	$63	$20
Revenue Collected During FY 08:	$389,144	$218,424	$130,750
Expenditures During FY 08:	$461,407	$224,581	$126,106
Per Capita Revenue:	$46	$79	$41
Per Capita Expenditures:	$54	$75	$39
Revenues over (under) Expenditures:	-$72,263	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	32.10%	93.71%	54.25%
Ending Fund Balance for FY 08:	$148,091	$132,774	$64,807
Per Capita Ending Fund Balance:	$17	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$78,379	$5,553	$
Total Unreserved Funds:	$69,712	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$216,000**	$205,715	$
Per Capita Debt:	**$25**	$46	$
General Obligation Debt over EAV:	**0.44%**	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$4	$
Revenue Collected During FY 08:	**$**	$16,343	$
Expenditures During FY 08:	**$**	$18,824	$
Per Capita Revenue:	**$**	$2	$
Per Capita Expenditures:	**$**	$2	$
Operating Income (loss):	**$**	-$2,482	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	-28.57%	0.00%
Ending Retained Earnings for FY 08:	**$**	$32,615	$
Per Capita Ending Retained Earnings:	**$**	$4	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Bedford Park District

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

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $1,845,000

Equalized Assessed Valuation: $496,221,196

Population: 1,400

Employees:

Full Time: 9

Part Time: 40

Salaries Paid: $663,920

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$381,058	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$272	$75	$44
Revenue Collected During FY 08:	$1,518,114	$5,726,395	$3,162,334
Expenditures During FY 08:	$1,574,190	$5,414,088	$3,152,750
Per Capita Revenue:	$1,084	$193	$146
Per Capita Expenditures:	$1,124	$178	$143
Revenues over (under) Expenditures:	-$56,076	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	21.97%	54.10%	37.06%
Ending Fund Balance for FY 08:	$345,791	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$247	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$228,982	$1,194,694	$183,091
Total Unrestricted Net Assets:	$202,152	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$3,075,398**	$9,301,849	$5,842,559
Per Capita Debt:	**$2,197**	$327	$217
General Obligation Debt over EAV:	**0.42%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Belvidere Park District

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

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $6,781,036

Equalized Assessed Valuation: $737,001,736

Population: 32,000

Employees:

Full Time: 15

Part Time: 193

Salaries Paid: $1,343,022

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,524,155	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$48	$75	$44
Revenue Collected During FY 08:	$3,012,135	$5,726,395	$3,162,334
Expenditures During FY 08:	$2,842,166	$5,414,088	$3,152,750
Per Capita Revenue:	$94	$193	$146
Per Capita Expenditures:	$89	$178	$143
Revenues over (under) Expenditures:	$169,969	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	59.61%	54.10%	37.06%
Ending Fund Balance for FY 08:	$1,694,124	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$53	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$25,915	$1,194,694	$183,091
Total Unrestricted Net Assets:	$1,555,066	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$5,289,693**	$9,301,849	$5,842,559
Per Capita Debt:	**$165**	$327	$217
General Obligation Debt over EAV:	**0.12%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Bensenville Park District

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

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$13,412,213
Equalized Assessed Valuation:	$943,830,188
Population:	26,000
Employees:	
Full Time:	40
Part Time:	280
Salaries Paid:	$2,750,187

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$994,883**	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	**$38**	$75	$44
Revenue Collected During FY 08:	**$3,323,708**	$5,726,395	$3,162,334
Expenditures During FY 08:	**$2,746,715**	$5,414,088	$3,152,750
Per Capita Revenue:	**$128**	$193	$146
Per Capita Expenditures:	**$106**	$178	$143
Revenues over (under) Expenditures:	**$576,993**	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	**53.45%**	54.10%	37.06%
Ending Fund Balance for FY 08:	**$1,468,083**	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	**$56**	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$	$
Total Unreserved Funds:	**$**	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$1,194,694	$183,091
Total Unrestricted Net Assets:	**$5,167,721**	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$10,933,005**	$9,301,849	$5,842,559
Per Capita Debt:	**$421**	$327	$217
General Obligation Debt over EAV:	**0.12%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,197,603**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$85**	$45	$
Revenue Collected During FY 08:	**$4,158,940**	$719,520	$
Expenditures During FY 08:	**$4,178,228**	$767,577	$
Per Capita Revenue:	**$160**	$22	$
Per Capita Expenditures:	**$161**	$23	$
Operating Income (loss):	**-$19,288**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**49.61%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$2,073,021**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$80**	$45	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Benton Park District

Unit Code: 028/010/12 **County:** FRANKLIN

Fiscal Year End:	6/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$237,729
Equalized Assessed Valuation:	$78,632,031
Population:	7,500
Employees:	
Full Time:	4
Part Time:	3
Salaries Paid:	$104,679

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$116,305	$127,338	$57,595
Per Capita Beginning Fund Balance:	$16	$63	$20
Revenue Collected During FY 08:	$239,326	$218,424	$130,750
Expenditures During FY 08:	$211,393	$224,581	$126,106
Per Capita Revenue:	$32	$79	$41
Per Capita Expenditures:	$28	$75	$39
Revenues over (under) Expenditures:	$27,933	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	68.23%	93.71%	54.25%
Ending Fund Balance for FY 08:	$144,238	$132,774	$64,807
Per Capita Ending Fund Balance:	$19	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$144,740	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$118,028**	$205,715	$
Per Capita Debt:	**$16**	$46	$
General Obligation Debt over EAV:	**0.12%**	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$4	$
Revenue Collected During FY 08:	**$**	$16,343	$
Expenditures During FY 08:	**$**	$18,824	$
Per Capita Revenue:	**$**	$2	$
Per Capita Expenditures:	**$**	$2	$
Operating Income (loss):	**$**	-$2,482	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	-28.57%	0.00%
Ending Retained Earnings for FY 08:	**$**	$32,615	$
Per Capita Ending Retained Earnings:	**$**	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Berkeley Park District

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

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $699,676

Equalized Assessed Valuation: $93,537,750

Population: 5,125

Employees:

Full Time:

Part Time: 9

Salaries Paid: $42,591

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$173,856	$127,338	$57,595
Per Capita Beginning Fund Balance:	$34	$63	$20
Revenue Collected During FY 08:	$174,941	$218,424	$130,750
Expenditures During FY 08:	$164,105	$224,581	$126,106
Per Capita Revenue:	$34	$79	$41
Per Capita Expenditures:	$32	$75	$39
Revenues over (under) Expenditures:	$10,836	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	112.55%	93.71%	54.25%
Ending Fund Balance for FY 08:	$184,692	$132,774	$64,807
Per Capita Ending Fund Balance:	$36	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$220,988	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$21,723**	$205,715	$
Per Capita Debt:	**$4**	$46	$
General Obligation Debt over EAV:	**0.00%**	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Berwyn Park District

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

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $3,688,705

Equalized Assessed Valuation: $527,075,645

Population: 40,000

Employees:

Full Time: 9

Part Time: 8

Salaries Paid: $747,857

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$201,046	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$5	$75	$44
Revenue Collected During FY 08:	$1,548,072	$5,726,395	$3,162,334
Expenditures During FY 08:	$1,690,494	$5,414,088	$3,152,750
Per Capita Revenue:	$39	$193	$146
Per Capita Expenditures:	$42	$178	$143
Revenues over (under) Expenditures:	-$142,422	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	3.47%	54.10%	37.06%
Ending Fund Balance for FY 08:	$58,624	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$1	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$212,739	$1,194,694	$183,091
Total Unrestricted Net Assets:	-$69,192	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,299,235**	$9,301,849	$5,842,559
Per Capita Debt:	**$57**	$327	$217
General Obligation Debt over EAV:	**0.44%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Big Rock Park District

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

Fiscal Year End:	5/30/2008
Accounting Method:	Cash
Appropriation or Budget:	$60,866
Equalized Assessed Valuation:	$78,699,952
Population:	1,938
Employees:	
Full Time:	
Part Time:	
Salaries Paid:	$

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$6,288	$127,338	$57,595
Per Capita Beginning Fund Balance:	$3	$63	$20
Revenue Collected During FY 08:	$73,680	$218,424	$130,750
Expenditures During FY 08:	$60,866	$224,581	$126,106
Per Capita Revenue:	$38	$79	$41
Per Capita Expenditures:	$31	$75	$39
Revenues over (under) Expenditures:	$12,814	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	31.38%	93.71%	54.25%
Ending Fund Balance for FY 08:	$19,102	$132,774	$64,807
Per Capita Ending Fund Balance:	$10	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Black Hawk Park District

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

Fiscal Year End:	5/31/2008
Accounting Method:	Cash
Appropriation or Budget:	$196,750
Equalized Assessed Valuation:	$20,576,590
Population:	1,975
Employees:	
Full Time:	
Part Time:	16
Salaries Paid:	$40,334

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$54,498	$127,338	$57,595
Per Capita Beginning Fund Balance:	$28	$63	$20
Revenue Collected During FY 08:	$90,363	$218,424	$130,750
Expenditures During FY 08:	$106,737	$224,581	$126,106
Per Capita Revenue:	$46	$79	$41
Per Capita Expenditures:	$54	$75	$39
Revenues over (under) Expenditures:	-$16,374	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	35.72%	93.71%	54.25%
Ending Fund Balance for FY 08:	$38,124	$132,774	$64,807
Per Capita Ending Fund Balance:	$19	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Bloomingdale Park District

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

Fiscal Year End:	5/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$8,329,596
Equalized Assessed Valuation:	$1,109,739,378
Population:	24,000
Employees:	
Full Time:	21
Part Time:	127
Salaries Paid:	$1,722,810

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,409,643	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$100	$75	$44
Revenue Collected During FY 08:	$3,936,642	$5,726,395	$3,162,334
Expenditures During FY 08:	$3,600,955	$5,414,088	$3,152,750
Per Capita Revenue:	$164	$193	$146
Per Capita Expenditures:	$150	$178	$143
Revenues over (under) Expenditures:	$335,687	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	52.13%	54.10%	37.06%
Ending Fund Balance for FY 08:	$1,877,330	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$78	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$755,693	$1,194,694	$183,091
Total Unrestricted Net Assets:	$720,049	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$8,057,966**	$9,301,849	$5,842,559
Per Capita Debt:	**$336**	$327	$217
General Obligation Debt over EAV:	**0.66%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Blue Island Park District

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

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $2,506,100

Equalized Assessed Valuation: $240,554,020

Population: 23,463

Employees:

Full Time: 67

Part Time: 130

Salaries Paid: $391,206

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,675,772	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$71	$75	$44
Revenue Collected During FY 08:	$1,420,290	$5,726,395	$3,162,334
Expenditures During FY 08:	$918,022	$5,414,088	$3,152,750
Per Capita Revenue:	$61	$193	$146
Per Capita Expenditures:	$39	$178	$143
Revenues over (under) Expenditures:	$502,268	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	234.08%	54.10%	37.06%
Ending Fund Balance for FY 08:	$2,148,917	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$92	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,194,694	$183,091
Total Unrestricted Net Assets:	$2,593,746	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$105,300**	$9,301,849	$5,842,559
Per Capita Debt:	**$4**	$327	$217
General Obligation Debt over EAV:	**0.04%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Bolingbrook Park District

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

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $25,262,749

Equalized Assessed Valuation: $2,380,473,538

Population: 71,205

Employees:

Full Time: 70

Part Time: 738

Salaries Paid: $5,472,206

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,677,484	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$52	$75	$44
Revenue Collected During FY 08:	$11,824,117	$5,726,395	$3,162,334
Expenditures During FY 08:	$11,134,707	$5,414,088	$3,152,750
Per Capita Revenue:	$166	$193	$146
Per Capita Expenditures:	$156	$178	$143
Revenues over (under) Expenditures:	$689,410	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	34.88%	54.10%	37.06%
Ending Fund Balance for FY 08:	$3,883,957	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$55	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$7,507,984	$1,194,694	$183,091
Total Unrestricted Net Assets:	$4,818,382	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$42,631,560**	$9,301,849	$5,842,559
Per Capita Debt:	**$599**	$327	$217
General Obligation Debt over EAV:	**1.51%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,886,555**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$26**	$45	$
Revenue Collected During FY 08:	**$1,289,678**	$719,520	$
Expenditures During FY 08:	**$1,890,816**	$767,577	$
Per Capita Revenue:	**$18**	$22	$
Per Capita Expenditures:	**$27**	$23	$
Operating Income (loss):	**-$601,138**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**224.05%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$4,236,281**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$59**	$45	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Bourbonnais Park District

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

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $2,937,900

Equalized Assessed Valuation: $671,967,228

Population: 32,100

Employees:

Full Time: 17

Part Time: 76

Salaries Paid: $891,172

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,265,541	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$39	$75	$44
Revenue Collected During FY 08:	$2,286,316	$5,726,395	$3,162,334
Expenditures During FY 08:	$2,026,398	$5,414,088	$3,152,750
Per Capita Revenue:	$71	$193	$146
Per Capita Expenditures:	$63	$178	$143
Revenues over (under) Expenditures:	$259,918	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	75.28%	54.10%	37.06%
Ending Fund Balance for FY 08:	$1,525,459	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$48	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$325,653	$1,194,694	$183,091
Total Unrestricted Net Assets:	$1,207,502	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$525,000**	$9,301,849	$5,842,559
Per Capita Debt:	**$16**	$327	$217
General Obligation Debt over EAV:	**0.08%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Bradford Park District

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

Fiscal Year End: 12/31/2008

Accounting Method: Cash

Appropriation or Budget: $13,000

Equalized Assessed Valuation: $5,028,926

Population: 700

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$24,790	$127,338	$57,595
Per Capita Beginning Fund Balance:	$35	$63	$20
Revenue Collected During FY 08:	$12,647	$218,424	$130,750
Expenditures During FY 08:	$12,878	$224,581	$126,106
Per Capita Revenue:	$18	$79	$41
Per Capita Expenditures:	$18	$75	$39
Revenues over (under) Expenditures:	-$231	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	190.71%	93.71%	54.25%
Ending Fund Balance for FY 08:	$24,559	$132,774	$64,807
Per Capita Ending Fund Balance:	$35	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Bridgeview Park District

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

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $2,583,200

Equalized Assessed Valuation: $383,045,734

Population: 14,000

Employees:

Full Time: 12

Part Time: 20

Salaries Paid: $333,353

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$35,822	$127,338	$57,595
Per Capita Beginning Fund Balance:	$3	$63	$20
Revenue Collected During FY 08:	$722,807	$218,424	$130,750
Expenditures During FY 08:	$813,002	$224,581	$126,106
Per Capita Revenue:	$52	$79	$41
Per Capita Expenditures:	$58	$75	$39
Revenues over (under) Expenditures:	-$90,195	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	-6.69%	93.71%	54.25%
Ending Fund Balance for FY 08:	-$54,373	$132,774	$64,807
Per Capita Ending Fund Balance:	-$4	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$1,576,747	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$5,630,000**	$205,715	$
Per Capita Debt:	**$402**	$46	$
General Obligation Debt over EAV:	**1.47%**	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,001,685**	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	**$72**	$4	$
Revenue Collected During FY 08:	**$82,891**	$16,343	$
Expenditures During FY 08:	**$163,461**	$18,824	$
Per Capita Revenue:	**$6**	$2	$
Per Capita Expenditures:	**$12**	$2	$
Operating Income (loss):	**-$80,570**	-$2,482	$
Ratio of Retained Earnings to Expenditures:	**490.84%**	-28.57%	0.00%
Ending Retained Earnings for FY 08:	**$802,332**	$32,615	$
Per Capita Ending Retained Earnings:	**$57**	$4	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Broadview Park District

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

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $1,905,254

Equalized Assessed Valuation: $279,872,816

Population: 8,264

Employees:

Full Time: 5

Part Time: 50

Salaries Paid: $383,478

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$341,604	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$41	$75	$44
Revenue Collected During FY 08:	$985,805	$5,726,395	$3,162,334
Expenditures During FY 08:	$895,097	$5,414,088	$3,152,750
Per Capita Revenue:	$119	$193	$146
Per Capita Expenditures:	$108	$178	$143
Revenues over (under) Expenditures:	$90,708	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	48.30%	54.10%	37.06%
Ending Fund Balance for FY 08:	$432,312	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$52	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,194,694	$183,091
Total Unrestricted Net Assets:	$988,612	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$435,000**	$9,301,849	$5,842,559
Per Capita Debt:	**$53**	$327	$217
General Obligation Debt over EAV:	**0.16%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Brookeridge Park District

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

Fiscal Year End: 5/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $27,645

Equalized Assessed Valuation: $65,845,580

Population: 1,031

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$59,484	$127,338	$57,595
Per Capita Beginning Fund Balance:	$58	$63	$20
Revenue Collected During FY 08:	$23,672	$218,424	$130,750
Expenditures During FY 08:	$24,124	$224,581	$126,106
Per Capita Revenue:	$23	$79	$41
Per Capita Expenditures:	$23	$75	$39
Revenues over (under) Expenditures:	-$452	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	252.36%	93.71%	54.25%
Ending Fund Balance for FY 08:	$60,880	$132,774	$64,807
Per Capita Ending Fund Balance:	$59	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$27,659	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Buffalo Grove Park District

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

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$26,325,962
Equalized Assessed Valuation:	$1,740,668,960
Population:	44,544
Employees:	
Full Time:	45
Part Time:	635
Salaries Paid:	$4,297,759

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$4,224,761	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$95	$75	$44
Revenue Collected During FY 08:	$10,594,934	$5,726,395	$3,162,334
Expenditures During FY 08:	$9,055,444	$5,414,088	$3,152,750
Per Capita Revenue:	$238	$193	$146
Per Capita Expenditures:	$203	$178	$143
Revenues over (under) Expenditures:	$1,539,490	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	58.72%	54.10%	37.06%
Ending Fund Balance for FY 08:	$5,317,351	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$119	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,020,475	$1,194,694	$183,091
Total Unrestricted Net Assets:	$4,592,310	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$18,863,000**	$9,301,849	$5,842,559
Per Capita Debt:	**$423**	$327	$217
General Obligation Debt over EAV:	**0.25%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$519,593**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$12**	$45	$
Revenue Collected During FY 08:	**$4,111,091**	$719,520	$
Expenditures During FY 08:	**$3,969,904**	$767,577	$
Per Capita Revenue:	**$92**	$22	$
Per Capita Expenditures:	**$89**	$23	$
Operating Income (loss):	**$141,187**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**16.64%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$660,780**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$15**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Burbank Park District

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

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $2,025,320

Equalized Assessed Valuation: $561,950,628

Population: 27,669

Employees:

Full Time: 8

Part Time: 100

Salaries Paid: $716,415

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,491,647	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$54	$75	$44
Revenue Collected During FY 08:	$1,778,015	$5,726,395	$3,162,334
Expenditures During FY 08:	$1,646,383	$5,414,088	$3,152,750
Per Capita Revenue:	$64	$193	$146
Per Capita Expenditures:	$60	$178	$143
Revenues over (under) Expenditures:	$131,632	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	98.60%	54.10%	37.06%
Ending Fund Balance for FY 08:	$1,623,279	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$59	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,194,694	$183,091
Total Unrestricted Net Assets:	$4,208,610	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$2,625,000	$9,301,849	$5,842,559
Per Capita Debt:	$95	$327	$217
General Obligation Debt over EAV:	0.47%	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	$	$45	$
Revenue Collected During FY 08:	$	$719,520	$
Expenditures During FY 08:	$	$767,577	$
Per Capita Revenue:	$	$22	$
Per Capita Expenditures:	$	$23	$
Operating Income (loss):	$	-$48,057	$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	$	$1,627,569	$
Per Capita Ending Retained Earnings:	$	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Burlington Twp Park District

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

Fiscal Year End:	6/30/2008
Accounting Method:	Cash
Appropriation or Budget:	$40,939
Equalized Assessed Valuation:	$82,080,055
Population:	1,600
Employees:	
Full Time:	
Part Time:	2
Salaries Paid:	$11,197

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$44,718	$127,338	$57,595
Per Capita Beginning Fund Balance:	$28	$63	$20
Revenue Collected During FY 08:	$40,939	$218,424	$130,750
Expenditures During FY 08:	$48,375	$224,581	$126,106
Per Capita Revenue:	$26	$79	$41
Per Capita Expenditures:	$30	$75	$39
Revenues over (under) Expenditures:	-$7,436	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	77.07%	93.71%	54.25%
Ending Fund Balance for FY 08:	$37,282	$132,774	$64,807
Per Capita Ending Fund Balance:	$23	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Burr Ridge Park District

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

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$3,119,051
Equalized Assessed Valuation:	$764,381,138
Population:	11,082
Employees:	
Full Time:	4
Part Time:	80
Salaries Paid:	$746,833

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$772,900	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$70	$75	$44
Revenue Collected During FY 08:	$1,773,573	$5,726,395	$3,162,334
Expenditures During FY 08:	$1,790,161	$5,414,088	$3,152,750
Per Capita Revenue:	$160	$193	$146
Per Capita Expenditures:	$162	$178	$143
Revenues over (under) Expenditures:	-$16,588	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	42.25%	54.10%	37.06%
Ending Fund Balance for FY 08:	$756,312	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$68	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,194,694	$183,091
Total Unrestricted Net Assets:	$3,672,672	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$4,805,000**	$9,301,849	$5,842,559
Per Capita Debt:	**$434**	$327	$217
General Obligation Debt over EAV:	**0.63%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Bushnell Park District

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

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$116,723
Equalized Assessed Valuation:	$16,061,758
Population:	3,800
Employees:	
Full Time:	
Part Time:	2
Salaries Paid:	$30,425

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$86,615	$127,338	$57,595
Per Capita Beginning Fund Balance:	$23	$63	$20
Revenue Collected During FY 08:	$120,710	$218,424	$130,750
Expenditures During FY 08:	$142,518	$224,581	$126,106
Per Capita Revenue:	$32	$79	$41
Per Capita Expenditures:	$38	$75	$39
Revenues over (under) Expenditures:	-$21,808	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	45.47%	93.71%	54.25%
Ending Fund Balance for FY 08:	$64,807	$132,774	$64,807
Per Capita Ending Fund Balance:	$17	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$64,807	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Butterfield Park District

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

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $1,354,846

Equalized Assessed Valuation: $270,614,591

Population: 10,000

Employees:

Full Time: 7

Part Time: 50

Salaries Paid: $652,940

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$65,770	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$7	$75	$44
Revenue Collected During FY 08:	$1,166,445	$5,726,395	$3,162,334
Expenditures During FY 08:	$1,140,769	$5,414,088	$3,152,750
Per Capita Revenue:	$117	$193	$146
Per Capita Expenditures:	$114	$178	$143
Revenues over (under) Expenditures:	$25,676	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	8.02%	54.10%	37.06%
Ending Fund Balance for FY 08:	$91,446	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$9	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,194,694	$183,091
Total Unrestricted Net Assets:	$1,490,607	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,197,000**	$9,301,849	$5,842,559
Per Capita Debt:	**$220**	$327	$217
General Obligation Debt over EAV:	**0.16%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Byron Park District

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

Fiscal Year End: 6/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $995,496

Equalized Assessed Valuation: $160,433,825

Population: 8,000

Employees:

Full Time: 4

Part Time: 44

Salaries Paid: $389,306

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$515,326	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$64	$75	$44
Revenue Collected During FY 08:	$1,021,705	$5,726,395	$3,162,334
Expenditures During FY 08:	$715,567	$5,414,088	$3,152,750
Per Capita Revenue:	$128	$193	$146
Per Capita Expenditures:	$89	$178	$143
Revenues over (under) Expenditures:	$306,138	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	114.80%	54.10%	37.06%
Ending Fund Balance for FY 08:	$821,464	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$103	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$821,464	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,194,694	$183,091
Total Unrestricted Net Assets:	$	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$325,000	$9,301,849	$5,842,559
Per Capita Debt:	$41	$327	$217
General Obligation Debt over EAV:	0.20%	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	$	$45	$
Revenue Collected During FY 08:	$	$719,520	$
Expenditures During FY 08:	$	$767,577	$
Per Capita Revenue:	$	$22	$
Per Capita Expenditures:	$	$23	$
Operating Income (loss):	$	-$48,057	$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	$	$1,627,569	$
Per Capita Ending Retained Earnings:	$	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Calumet Memorial Park District

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

Fiscal Year End: 3/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $4,825,152

Equalized Assessed Valuation: $673,887,776

Population: 37,399

Employees:

Full Time: 18

Part Time: 98

Salaries Paid: $954,531

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$654,058	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$17	$75	$44
Revenue Collected During FY 08:	$2,827,271	$5,726,395	$3,162,334
Expenditures During FY 08:	$2,544,634	$5,414,088	$3,152,750
Per Capita Revenue:	$76	$193	$146
Per Capita Expenditures:	$68	$178	$143
Revenues over (under) Expenditures:	$282,637	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	36.81%	54.10%	37.06%
Ending Fund Balance for FY 08:	$936,695	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$25	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,194,694	$183,091
Total Unrestricted Net Assets:	$3,276,407	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$2,040,000	$9,301,849	$5,842,559
Per Capita Debt:	$55	$327	$217
General Obligation Debt over EAV:	0.30%	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	$	$45	$
Revenue Collected During FY 08:	$	$719,520	$
Expenditures During FY 08:	$	$767,577	$
Per Capita Revenue:	$	$22	$
Per Capita Expenditures:	$	$23	$
Operating Income (loss):	$	-$48,057	$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	$	$1,627,569	$
Per Capita Ending Retained Earnings:	$	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Canton Park District

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

Fiscal Year End: 6/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $3,319,412

Equalized Assessed Valuation: $121,754,259

Population: 13,500

Employees:

Full Time: 8

Part Time: 80

Salaries Paid: $517,565

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$559,752	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$41	$75	$44
Revenue Collected During FY 08:	$1,872,802	$5,726,395	$3,162,334
Expenditures During FY 08:	$1,572,534	$5,414,088	$3,152,750
Per Capita Revenue:	$139	$193	$146
Per Capita Expenditures:	$116	$178	$143
Revenues over (under) Expenditures:	$300,268	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	54.75%	54.10%	37.06%
Ending Fund Balance for FY 08:	$861,036	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$64	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$312,341	$1,194,694	$183,091
Total Unrestricted Net Assets:	$1,005,226	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$2,715,000	$9,301,849	$5,842,559
Per Capita Debt:	$201	$327	$217
General Obligation Debt over EAV:	2.23%	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	$	$45	$
Revenue Collected During FY 08:	$	$719,520	$
Expenditures During FY 08:	$	$767,577	$
Per Capita Revenue:	$	$22	$
Per Capita Expenditures:	$	$23	$
Operating Income (loss):	$	-$48,057	$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	$	$1,627,569	$
Per Capita Ending Retained Earnings:	$	$45	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Carbondale Park District

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

Fiscal Year End: 6/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $4,147,946

Equalized Assessed Valuation: $273,341,674

Population: 25,101

Employees:

Full Time: 21

Part Time: 75

Salaries Paid: $1,129,263

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	-$159,156	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	-$6	$75	$44
Revenue Collected During FY 08:	$2,221,140	$5,726,395	$3,162,334
Expenditures During FY 08:	$3,049,436	$5,414,088	$3,152,750
Per Capita Revenue:	$88	$193	$146
Per Capita Expenditures:	$121	$178	$143
Revenues over (under) Expenditures:	-$828,296	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	-2.47%	54.10%	37.06%
Ending Fund Balance for FY 08:	-$75,452	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	-$3	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$22,697	$1,194,694	$183,091
Total Unrestricted Net Assets:	-$34,404	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$4,128,354**	$9,301,849	$5,842,559
Per Capita Debt:	**$164**	$327	$217
General Obligation Debt over EAV:	**1.39%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Carlinville Park District

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

Fiscal Year End:	4/30/2008
Accounting Method:	Cash
Appropriation or Budget:	$533,500
Equalized Assessed Valuation:	$61,023,981
Population:	6,055
Employees:	
Full Time:	2
Part Time:	25
Salaries Paid:	$68,753

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$51,350	$127,338	$57,595
Per Capita Beginning Fund Balance:	$8	$63	$20
Revenue Collected During FY 08:	$254,791	$218,424	$130,750
Expenditures During FY 08:	$236,141	$224,581	$126,106
Per Capita Revenue:	$42	$79	$41
Per Capita Expenditures:	$39	$75	$39
Revenues over (under) Expenditures:	$18,650	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	29.64%	93.71%	54.25%
Ending Fund Balance for FY 08:	$70,000	$132,774	$64,807
Per Capita Ending Fund Balance:	$12	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$70,000	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$26,500	$205,715	$
Per Capita Debt:	$4	$46	$
General Obligation Debt over EAV:	0.04%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Carol Stream Park District

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

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $16,761,840

Equalized Assessed Valuation: $1,585,303,995

Population: 47,250

Employees:

Full Time: 38

Part Time: 409

Salaries Paid: $3,117,813

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,773,190	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$38	$75	$44
Revenue Collected During FY 08:	$6,300,744	$5,726,395	$3,162,334
Expenditures During FY 08:	$6,957,594	$5,414,088	$3,152,750
Per Capita Revenue:	$133	$193	$146
Per Capita Expenditures:	$147	$178	$143
Revenues over (under) Expenditures:	-$656,850	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	15.99%	54.10%	37.06%
Ending Fund Balance for FY 08:	$1,112,310	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$24	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$514,424	$1,194,694	$183,091
Total Unrestricted Net Assets:	$7,602,336	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$23,380,284**	$9,301,849	$5,842,559
Per Capita Debt:	**$495**	$327	$217
General Obligation Debt over EAV:	**1.47%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Carrier Mills Park District

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

Fiscal Year End:	5/31/2008
Accounting Method:	Cash
Appropriation or Budget:	$40,408
Equalized Assessed Valuation:	$12,321,319
Population:	2,268
Employees:	
Full Time:	
Part Time:	1
Salaries Paid:	$2,400

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$69,863**	$127,338	$57,595
Per Capita Beginning Fund Balance:	**$31**	$63	$20
Revenue Collected During FY 08:	**$33,546**	$218,424	$130,750
Expenditures During FY 08:	**$37,562**	$224,581	$126,106
Per Capita Revenue:	**$15**	$79	$41
Per Capita Expenditures:	**$17**	$75	$39
Revenues over (under) Expenditures:	**-$4,016**	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	**175.30%**	93.71%	54.25%
Ending Fund Balance for FY 08:	**$65,847**	$132,774	$64,807
Per Capita Ending Fund Balance:	**$29**	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$5,553	$
Total Unreserved Funds:	**$**	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$45,322	$
Total Unrestricted Net Assets:	**$**	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Carthage Park District

Unit Code: 034/010/12 **County:** HANCOCK

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$299,255
Equalized Assessed Valuation:	$25,938,855
Population:	2,800
Employees:	
Full Time:	
Part Time:	27
Salaries Paid:	$74,497

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$26,394	$127,338	$57,595
Per Capita Beginning Fund Balance:	$9	$63	$20
Revenue Collected During FY 08:	$215,293	$218,424	$130,750
Expenditures During FY 08:	$239,150	$224,581	$126,106
Per Capita Revenue:	$77	$79	$41
Per Capita Expenditures:	$85	$75	$39
Revenues over (under) Expenditures:	-$23,857	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	14.72%	93.71%	54.25%
Ending Fund Balance for FY 08:	$35,212	$132,774	$64,807
Per Capita Ending Fund Balance:	$13	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$35,212	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$210,000**	$205,715	$
Per Capita Debt:	**$75**	$46	$
General Obligation Debt over EAV:	**0.69%**	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$4	$
Revenue Collected During FY 08:	**$**	$16,343	$
Expenditures During FY 08:	**$**	$18,824	$
Per Capita Revenue:	**$**	$2	$
Per Capita Expenditures:	**$**	$2	$
Operating Income (loss):	**$**	-$2,482	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	-28.57%	0.00%
Ending Retained Earnings for FY 08:	**$**	$32,615	$
Per Capita Ending Retained Earnings:	**$**	$4	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Cary Park District

Unit Code: 063/005/12 **County:** MCHENRY

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $14,202,900

Equalized Assessed Valuation: $760,850,806

Population: 26,000

Employees:

Full Time: 22

Part Time: 218

Salaries Paid: $1,722,052

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$4,372,666	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$168	$75	$44
Revenue Collected During FY 08:	$4,827,790	$5,726,395	$3,162,334
Expenditures During FY 08:	$3,761,554	$5,414,088	$3,152,750
Per Capita Revenue:	$186	$193	$146
Per Capita Expenditures:	$145	$178	$143
Revenues over (under) Expenditures:	$1,066,236	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	124.26%	54.10%	37.06%
Ending Fund Balance for FY 08:	$4,674,157	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$180	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$973,619	$1,194,694	$183,091
Total Unrestricted Net Assets:	$1,897,007	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$19,098,475**	$9,301,849	$5,842,559
Per Capita Debt:	**$735**	$327	$217
General Obligation Debt over EAV:	**0.08%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$91,554**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$4**	$45	$
Revenue Collected During FY 08:	**$1,678,212**	$719,520	$
Expenditures During FY 08:	**$1,672,225**	$767,577	$
Per Capita Revenue:	**$65**	$22	$
Per Capita Expenditures:	**$64**	$23	$
Operating Income (loss):	**$5,987**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**5.36%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$89,596**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$3**	$45	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Central Stickney Park District

Unit Code: 016/130/12 **County:** COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $877,856

Equalized Assessed Valuation: $118,442,139

Population: 3,400

Employees:

Full Time: 9

Part Time:

Salaries Paid: $229,100

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	-$606,533	$127,338	$57,595
Per Capita Beginning Fund Balance:	-$178	$63	$20
Revenue Collected During FY 08:	$407,906	$218,424	$130,750
Expenditures During FY 08:	$448,732	$224,581	$126,106
Per Capita Revenue:	$120	$79	$41
Per Capita Expenditures:	$132	$75	$39
Revenues over (under) Expenditures:	-$40,826	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	-144.26%	93.71%	54.25%
Ending Fund Balance for FY 08:	-$647,360	$132,774	$64,807
Per Capita Ending Fund Balance:	-$190	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$1,224,031	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$630,000**	$205,715	$
Per Capita Debt:	**$185**	$46	$
General Obligation Debt over EAV:	**0.53%**	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$4	$
Revenue Collected During FY 08:	**$**	$16,343	$
Expenditures During FY 08:	**$**	$18,824	$
Per Capita Revenue:	**$**	$2	$
Per Capita Expenditures:	**$**	$2	$
Operating Income (loss):	**$**	-$2,482	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	-28.57%	0.00%
Ending Retained Earnings for FY 08:	**$**	$32,615	$
Per Capita Ending Retained Earnings:	**$**	$4	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Champaign Park District

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

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $19,259,022

Equalized Assessed Valuation: $1,453,398,642

Population: 75,254

Employees:

Full Time: 60

Part Time: 178

Salaries Paid: $4,428,265

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$8,392,059	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$112	$75	$44
Revenue Collected During FY 08:	$12,041,091	$5,726,395	$3,162,334
Expenditures During FY 08:	$11,142,730	$5,414,088	$3,152,750
Per Capita Revenue:	$160	$193	$146
Per Capita Expenditures:	$148	$178	$143
Revenues over (under) Expenditures:	$898,361	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	83.38%	54.10%	37.06%
Ending Fund Balance for FY 08:	$9,290,420	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$123	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,863,003	$1,194,694	$183,091
Total Unrestricted Net Assets:	$7,645,017	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$7,673,405**	$9,301,849	$5,842,559
Per Capita Debt:	**$102**	$327	$217
General Obligation Debt over EAV:	**0.07%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Channahon Park District

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

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $7,630,264

Equalized Assessed Valuation: $608,120,165

Population: 16,000

Employees:

Full Time: 24

Part Time: 270

Salaries Paid: $2,207,938

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$301,931	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$19	$75	$44
Revenue Collected During FY 08:	$2,508,187	$5,726,395	$3,162,334
Expenditures During FY 08:	$2,746,467	$5,414,088	$3,152,750
Per Capita Revenue:	$157	$193	$146
Per Capita Expenditures:	$172	$178	$143
Revenues over (under) Expenditures:	-$238,280	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	12.09%	54.10%	37.06%
Ending Fund Balance for FY 08:	$332,109	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$21	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	-$87,632	$1,194,694	$183,091
Total Unrestricted Net Assets:	-$13,758	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$10,307,000**	$9,301,849	$5,842,559
Per Capita Debt:	**$644**	$327	$217
General Obligation Debt over EAV:	**1.66%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$79,515**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$5**	$45	$
Revenue Collected During FY 08:	**$1,635,823**	$719,520	$
Expenditures During FY 08:	**$1,649,107**	$767,577	$
Per Capita Revenue:	**$102**	$22	$
Per Capita Expenditures:	**$103**	$23	$
Operating Income (loss):	**-$13,284**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**-6.66%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**-$109,893**	$1,627,569	$
Per Capita Ending Retained Earnings:	**-$7**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Charleston Twp Park District

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

Fiscal Year End: 3/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $285,400

Equalized Assessed Valuation: $207,902,516

Population: 22,901

Employees:

Full Time:

Part Time: 6

Salaries Paid: $47,710

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$351,803	$127,338	$57,595
Per Capita Beginning Fund Balance:	$15	$63	$20
Revenue Collected During FY 08:	$204,479	$218,424	$130,750
Expenditures During FY 08:	$273,973	$224,581	$126,106
Per Capita Revenue:	$9	$79	$41
Per Capita Expenditures:	$12	$75	$39
Revenues over (under) Expenditures:	-$69,494	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	103.04%	93.71%	54.25%
Ending Fund Balance for FY 08:	$282,309	$132,774	$64,807
Per Capita Ending Fund Balance:	$12	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$85,467	$45,322	$
Total Unrestricted Net Assets:	$196,842	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Chenoa Park District

Unit Code: 064/005/12 **County:** MCLEAN

Fiscal Year End: 12/31/2008

Accounting Method: Cash

Appropriation or Budget: $38,500

Equalized Assessed Valuation: $26,641,862

Population: 2,400

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$283	$127,338	$57,595
Per Capita Beginning Fund Balance:	$	$63	$20
Revenue Collected During FY 08:	$42,078	$218,424	$130,750
Expenditures During FY 08:	$37,665	$224,581	$126,106
Per Capita Revenue:	$18	$79	$41
Per Capita Expenditures:	$16	$75	$39
Revenues over (under) Expenditures:	$4,413	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	12.47%	93.71%	54.25%
Ending Fund Balance for FY 08:	$4,696	$132,774	$64,807
Per Capita Ending Fund Balance:	$2	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$4,696	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Chestnut-Beason Park District

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

Fiscal Year End:	5/31/2008
Accounting Method:	Cash
Appropriation or Budget:	$25,000
Equalized Assessed Valuation:	$24,500
Population:	650
Employees:	
Full Time:	2
Part Time:	
Salaries Paid:	$4,050

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$35,972**	$127,338	$57,595
Per Capita Beginning Fund Balance:	**$55**	$63	$20
Revenue Collected During FY 08:	**$28,641**	$218,424	$130,750
Expenditures During FY 08:	**$45,157**	$224,581	$126,106
Per Capita Revenue:	**$44**	$79	$41
Per Capita Expenditures:	**$69**	$75	$39
Revenues over (under) Expenditures:	**-$16,516**	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	**43.09%**	93.71%	54.25%
Ending Fund Balance for FY 08:	**$19,456**	$132,774	$64,807
Per Capita Ending Fund Balance:	**$30**	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$5,553	$
Total Unreserved Funds:	**$**	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$45,322	$
Total Unrestricted Net Assets:	**$**	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$1,538	$205,715	$
Per Capita Debt:	$2	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Chicago Heights Park District

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

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $4,895,489

Equalized Assessed Valuation: $444,955,158

Population: 31,055

Employees:

Full Time: 26

Part Time: 46

Salaries Paid: $908,776

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	-$2,576,012	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	-$83	$75	$44
Revenue Collected During FY 08:	$2,019,807	$5,726,395	$3,162,334
Expenditures During FY 08:	$2,280,841	$5,414,088	$3,152,750
Per Capita Revenue:	$65	$193	$146
Per Capita Expenditures:	$73	$178	$143
Revenues over (under) Expenditures:	-$261,034	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	-123.95%	54.10%	37.06%
Ending Fund Balance for FY 08:	-$2,827,146	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	-$91	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,438,278	$1,194,694	$183,091
Total Unrestricted Net Assets:	-$769,814	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,592,524**	$9,301,849	$5,842,559
Per Capita Debt:	**$83**	$327	$217
General Obligation Debt over EAV:	**0.53%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Chicago Ridge Park District

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

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $6,187,156

Equalized Assessed Valuation: $357,764,653

Population: 15,000

Employees:

Full Time: 4

Part Time: 40

Salaries Paid: $775,395

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$80,196	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$5	$75	$44
Revenue Collected During FY 08:	$1,869,875	$5,726,395	$3,162,334
Expenditures During FY 08:	$1,732,555	$5,414,088	$3,152,750
Per Capita Revenue:	$125	$193	$146
Per Capita Expenditures:	$116	$178	$143
Revenues over (under) Expenditures:	$137,320	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	12.55%	54.10%	37.06%
Ending Fund Balance for FY 08:	$217,513	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$15	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,194,694	$183,091
Total Unrestricted Net Assets:	$1,918,547	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$6,592,076**	$9,301,849	$5,842,559
Per Capita Debt:	**$439**	$327	$217
General Obligation Debt over EAV:	**0.92%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Chili Twp Park District

Unit Code: 034/015/12 **County:** HANCOCK

Fiscal Year End:	6/30/2008
Accounting Method:	Cash
Appropriation or Budget:	$39,071
Equalized Assessed Valuation:	$6,433,338
Population:	620
Employees:	
Full Time:	
Part Time:	17
Salaries Paid:	$10,005

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$14,494	$127,338	$57,595
Per Capita Beginning Fund Balance:	$23	$63	$20
Revenue Collected During FY 08:	$65,131	$218,424	$130,750
Expenditures During FY 08:	$40,645	$224,581	$126,106
Per Capita Revenue:	$105	$79	$41
Per Capita Expenditures:	$66	$75	$39
Revenues over (under) Expenditures:	$24,486	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	95.90%	93.71%	54.25%
Ending Fund Balance for FY 08:	$38,980	$132,774	$64,807
Per Capita Ending Fund Balance:	$63	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$22,000	$205,715	$
Per Capita Debt:	$35	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Chillicothe Park District

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

Fiscal Year End:	5/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$992,128
Equalized Assessed Valuation:	$229,577,894
Population:	6,000
Employees:	
Full Time:	2
Part Time:	54
Salaries Paid:	$119,432

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$568,434**	$127,338	$57,595
Per Capita Beginning Fund Balance:	**$95**	$63	$20
Revenue Collected During FY 08:	**$318,007**	$218,424	$130,750
Expenditures During FY 08:	**$607,325**	$224,581	$126,106
Per Capita Revenue:	**$53**	$79	$41
Per Capita Expenditures:	**$101**	$75	$39
Revenues over (under) Expenditures:	**-$289,318**	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	**91.03%**	93.71%	54.25%
Ending Fund Balance for FY 08:	**$552,866**	$132,774	$64,807
Per Capita Ending Fund Balance:	**$92**	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$5,553	$
Total Unreserved Funds:	**$**	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$137,000**	$45,322	$
Total Unrestricted Net Assets:	**$886,696**	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$2,165,000	$205,715	$
Per Capita Debt:	$361	$46	$
General Obligation Debt over EAV:	0.33%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Clarendon Hills Park District

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

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,155,874
Equalized Assessed Valuation:	$527,464,860
Population:	8,047
Employees:	
Full Time:	7
Part Time:	100
Salaries Paid:	$672,134

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$59,808**	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	**$7**	$75	$44
Revenue Collected During FY 08:	**$1,896,946**	$5,726,395	$3,162,334
Expenditures During FY 08:	**$1,753,110**	$5,414,088	$3,152,750
Per Capita Revenue:	**$236**	$193	$146
Per Capita Expenditures:	**$218**	$178	$143
Revenues over (under) Expenditures:	**$143,836**	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	**10.45%**	54.10%	37.06%
Ending Fund Balance for FY 08:	**$183,236**	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	**$23**	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$	$
Total Unreserved Funds:	**$**	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$1,194,694	$183,091
Total Unrestricted Net Assets:	**$1,687,438**	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,355,600**	$9,301,849	$5,842,559
Per Capita Debt:	**$168**	$327	$217
General Obligation Debt over EAV:	**0.26%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Clark County Park District

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

Fiscal Year End:	3/31/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,402,554
Equalized Assessed Valuation:	$121,373,253
Population:	12,832
Employees:	
Full Time:	1
Part Time:	9
Salaries Paid:	$234,801

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$312,330**	$127,338	$57,595
Per Capita Beginning Fund Balance:	**$24**	$63	$20
Revenue Collected During FY 08:	**$814,327**	$218,424	$130,750
Expenditures During FY 08:	**$978,140**	$224,581	$126,106
Per Capita Revenue:	**$63**	$79	$41
Per Capita Expenditures:	**$76**	$75	$39
Revenues over (under) Expenditures:	**-$163,813**	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	**45.85%**	93.71%	54.25%
Ending Fund Balance for FY 08:	**$448,517**	$132,774	$64,807
Per Capita Ending Fund Balance:	**$35**	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$5,553	$
Total Unreserved Funds:	**$**	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$45,322	$
Total Unrestricted Net Assets:	**$148,518**	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$300,000	$205,715	$
Per Capita Debt:	$23	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Collinsville Park District

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

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $6,662,805

Equalized Assessed Valuation: $585,751,763

Population: 32,954

Employees:

Full Time: 20

Part Time: 122

Salaries Paid: $1,252,943

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	-$271	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$	$75	$44
Revenue Collected During FY 08:	$2,807,414	$5,726,395	$3,162,334
Expenditures During FY 08:	$3,956,391	$5,414,088	$3,152,750
Per Capita Revenue:	$85	$193	$146
Per Capita Expenditures:	$120	$178	$143
Revenues over (under) Expenditures:	-$1,148,977	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	-5.16%	54.10%	37.06%
Ending Fund Balance for FY 08:	-$204,248	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	-$6	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$704,145	$1,194,694	$183,091
Total Unrestricted Net Assets:	$19,398	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$19,345,000**	$9,301,849	$5,842,559
Per Capita Debt:	**$587**	$327	$217
General Obligation Debt over EAV:	**1.46%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Coloma Park District

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

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,061,100
Equalized Assessed Valuation:	$104,335,649
Population:	9,800
Employees:	
Full Time:	6
Part Time:	17
Salaries Paid:	$191,923

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$772,166**	$127,338	$57,595
Per Capita Beginning Fund Balance:	**$79**	$63	$20
Revenue Collected During FY 08:	**$587,985**	$218,424	$130,750
Expenditures During FY 08:	**$685,342**	$224,581	$126,106
Per Capita Revenue:	**$60**	$79	$41
Per Capita Expenditures:	**$70**	$75	$39
Revenues over (under) Expenditures:	**-$97,357**	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	**104.43%**	93.71%	54.25%
Ending Fund Balance for FY 08:	**$715,706**	$132,774	$64,807
Per Capita Ending Fund Balance:	**$73**	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$5,553	$
Total Unreserved Funds:	**$**	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$45,322	$
Total Unrestricted Net Assets:	**$715,707**	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$240,000	$205,715	$
Per Capita Debt:	$24	$46	$
General Obligation Debt over EAV:	0.23%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Colona Park District

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

Fiscal Year End:	4/30/2008
Accounting Method:	Cash
Appropriation or Budget:	$72,850
Equalized Assessed Valuation:	$97,827,304
Population:	8,000
Employees:	
Full Time:	
Part Time:	14
Salaries Paid:	$18,536

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$96,321	$127,338	$57,595
Per Capita Beginning Fund Balance:	$12	$63	$20
Revenue Collected During FY 08:	$73,347	$218,424	$130,750
Expenditures During FY 08:	$48,395	$224,581	$126,106
Per Capita Revenue:	$9	$79	$41
Per Capita Expenditures:	$6	$75	$39
Revenues over (under) Expenditures:	$24,952	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	250.59%	93.71%	54.25%
Ending Fund Balance for FY 08:	$121,273	$132,774	$64,807
Per Capita Ending Fund Balance:	$15	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Creston-Dement Park District

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

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $23,163

Equalized Assessed Valuation: $24,233,076

Population: 900

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$28,376	$127,338	$57,595
Per Capita Beginning Fund Balance:	$32	$63	$20
Revenue Collected During FY 08:	$22,079	$218,424	$130,750
Expenditures During FY 08:	$15,733	$224,581	$126,106
Per Capita Revenue:	$25	$79	$41
Per Capita Expenditures:	$17	$75	$39
Revenues over (under) Expenditures:	$6,346	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	220.70%	93.71%	54.25%
Ending Fund Balance for FY 08:	$34,722	$132,774	$64,807
Per Capita Ending Fund Balance:	$39	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$34,722	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Crete Park District

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

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,879,100
Equalized Assessed Valuation:	$195,380,108
Population:	7,712
Employees:	
Full Time:	6
Part Time:	66
Salaries Paid:	$464,058

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$57,595**	$127,338	$57,595
Per Capita Beginning Fund Balance:	**$7**	$63	$20
Revenue Collected During FY 08:	**$783,979**	$218,424	$130,750
Expenditures During FY 08:	**$844,308**	$224,581	$126,106
Per Capita Revenue:	**$102**	$79	$41
Per Capita Expenditures:	**$109**	$75	$39
Revenues over (under) Expenditures:	**-$60,329**	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	**-0.32%**	93.71%	54.25%
Ending Fund Balance for FY 08:	**-$2,734**	$132,774	$64,807
Per Capita Ending Fund Balance:	**$**	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$5,553	$
Total Unreserved Funds:	**$**	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$45,322	$
Total Unrestricted Net Assets:	**$98,068**	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,091,000**	$205,715	$
Per Capita Debt:	**$141**	$46	$
General Obligation Debt over EAV:	**0.42%**	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$4	$
Revenue Collected During FY 08:	**$**	$16,343	$
Expenditures During FY 08:	**$**	$18,824	$
Per Capita Revenue:	**$**	$2	$
Per Capita Expenditures:	**$**	$2	$
Operating Income (loss):	**$**	-$2,482	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	-28.57%	0.00%
Ending Retained Earnings for FY 08:	**$**	$32,615	$
Per Capita Ending Retained Earnings:	**$**	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Crystal Lake Park District

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

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$14,681,785
Equalized Assessed Valuation:	$1,830,647,035
Population:	58,000
Employees:	
Full Time:	71
Part Time:	532
Salaries Paid:	$4,892,896

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$3,935,827**	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	**$68**	$75	$44
Revenue Collected During FY 08:	**$8,956,617**	$5,726,395	$3,162,334
Expenditures During FY 08:	**$8,456,024**	$5,414,088	$3,152,750
Per Capita Revenue:	**$154**	$193	$146
Per Capita Expenditures:	**$146**	$178	$143
Revenues over (under) Expenditures:	**$500,593**	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	**52.46%**	54.10%	37.06%
Ending Fund Balance for FY 08:	**$4,436,420**	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	**$76**	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$	$
Total Unreserved Funds:	**$**	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$1,194,694	$183,091
Total Unrestricted Net Assets:	**$10,916,883**	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$9,538,625**	$9,301,849	$5,842,559
Per Capita Debt:	**$164**	$327	$217
General Obligation Debt over EAV:	**0.31%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$3,173,029**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$55**	$45	$
Revenue Collected During FY 08:	**$1,819,839**	$719,520	$
Expenditures During FY 08:	**$1,706,223**	$767,577	$
Per Capita Revenue:	**$31**	$22	$
Per Capita Expenditures:	**$29**	$23	$
Operating Income (loss):	**$113,616**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**192.63%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$3,286,645**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$57**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Dallas City Park District

Unit Code: 034/020/12 **County:** HANCOCK

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: $16,162

Equalized Assessed Valuation: $6,622,960

Population: 1,500

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$26,126	$127,338	$57,595
Per Capita Beginning Fund Balance:	$17	$63	$20
Revenue Collected During FY 08:	$13,377	$218,424	$130,750
Expenditures During FY 08:	$16,162	$224,581	$126,106
Per Capita Revenue:	$9	$79	$41
Per Capita Expenditures:	$11	$75	$39
Revenues over (under) Expenditures:	-$2,785	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	144.42%	93.71%	54.25%
Ending Fund Balance for FY 08:	$23,341	$132,774	$64,807
Per Capita Ending Fund Balance:	$16	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$26,126	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Darien Park District

Unit Code: 022/065/12 **County:** DUPAGE

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$12,777,111
Equalized Assessed Valuation:	$896,101,684
Population:	25,000
Employees:	
Full Time:	18
Part Time:	145
Salaries Paid:	$1,340,868

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,888,956	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$76	$75	$44
Revenue Collected During FY 08:	$2,216,826	$5,726,395	$3,162,334
Expenditures During FY 08:	$1,958,557	$5,414,088	$3,152,750
Per Capita Revenue:	$89	$193	$146
Per Capita Expenditures:	$78	$178	$143
Revenues over (under) Expenditures:	$258,269	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	90.23%	54.10%	37.06%
Ending Fund Balance for FY 08:	$1,767,225	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$71	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,194,694	$183,091
Total Unrestricted Net Assets:	$4,829,537	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$21,316,553**	$9,301,849	$5,842,559
Per Capita Debt:	**$853**	$327	$217
General Obligation Debt over EAV:	**2.16%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$56,318**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$2**	$45	$
Revenue Collected During FY 08:	**$2,309,686**	$719,520	$
Expenditures During FY 08:	**$2,276,440**	$767,577	$
Per Capita Revenue:	**$92**	$22	$
Per Capita Expenditures:	**$91**	$23	$
Operating Income (loss):	**$33,246**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**3.93%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$89,564**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$4**	$45	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Decatur Park District

Unit Code: 055/010/12 **County:** MACON

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $27,516,585

Equalized Assessed Valuation: $885,391,699

Population: 81,000

Employees:

Full Time: 103

Part Time: 219

Salaries Paid: $5,683,556

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,752,943	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$46	$75	$44
Revenue Collected During FY 08:	$14,130,710	$5,726,395	$3,162,334
Expenditures During FY 08:	$13,194,355	$5,414,088	$3,152,750
Per Capita Revenue:	$174	$193	$146
Per Capita Expenditures:	$163	$178	$143
Revenues over (under) Expenditures:	$936,355	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	37.30%	54.10%	37.06%
Ending Fund Balance for FY 08:	$4,922,123	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$61	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$4,634,500	$1,194,694	$183,091
Total Unrestricted Net Assets:	$6,367,413	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$14,092,558**	$9,301,849	$5,842,559
Per Capita Debt:	**$174**	$327	$217
General Obligation Debt over EAV:	**0.59%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Deerfield Park District

Unit Code: 049/020/12 **County:** LAKE

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $19,125,056

Equalized Assessed Valuation: $1,394,103,762

Population: 19,471

Employees:

Full Time: 37

Part Time: 664

Salaries Paid: $4,322,967

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$9,779,899	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$502	$75	$44
Revenue Collected During FY 08:	$8,943,701	$5,726,395	$3,162,334
Expenditures During FY 08:	$11,176,129	$5,414,088	$3,152,750
Per Capita Revenue:	$459	$193	$146
Per Capita Expenditures:	$574	$178	$143
Revenues over (under) Expenditures:	-$2,232,428	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	47.68%	54.10%	37.06%
Ending Fund Balance for FY 08:	$5,328,776	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$274	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,194,694	$183,091
Total Unrestricted Net Assets:	$9,613,065	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$6,470,000**	$9,301,849	$5,842,559
Per Capita Debt:	**$332**	$327	$217
General Obligation Debt over EAV:	**0.46%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$6,000,544**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$308**	$45	$
Revenue Collected During FY 08:	**$2,725,346**	$719,520	$
Expenditures During FY 08:	**$2,567,253**	$767,577	$
Per Capita Revenue:	**$140**	$22	$
Per Capita Expenditures:	**$132**	$23	$
Operating Income (loss):	**$158,093**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**227.70%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$5,845,745**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$300**	$45	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Dekalb Park District

Unit Code: 019/010/12 **County:** DEKALB

Fiscal Year End: 2/28/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $5,162,857

Equalized Assessed Valuation: $720,146,799

Population: 45,749

Employees:

Full Time: 25

Part Time: 236

Salaries Paid: $1,849,179

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$741,589	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$16	$75	$44
Revenue Collected During FY 08:	$2,910,693	$5,726,395	$3,162,334
Expenditures During FY 08:	$2,647,354	$5,414,088	$3,152,750
Per Capita Revenue:	$64	$193	$146
Per Capita Expenditures:	$58	$178	$143
Revenues over (under) Expenditures:	$263,339	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	37.96%	54.10%	37.06%
Ending Fund Balance for FY 08:	$1,004,928	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$22	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,189,431	$1,194,694	$183,091
Total Unrestricted Net Assets:	$566,948	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$4,591,340**	$9,301,849	$5,842,559
Per Capita Debt:	**$100**	$327	$217
General Obligation Debt over EAV:	**0.58%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$3,625,935**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$79**	$45	$
Revenue Collected During FY 08:	**$1,397,525**	$719,520	$
Expenditures During FY 08:	**$1,371,655**	$767,577	$
Per Capita Revenue:	**$31**	$22	$
Per Capita Expenditures:	**$30**	$23	$
Operating Income (loss):	**$25,870**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**266.23%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$3,651,805**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$80**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Delavan Twp Park District

Unit Code: 090/010/12 **County:** TAZEWELL

Fiscal Year End: 5/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $176,000

Equalized Assessed Valuation: $29,576,426

Population: 1,900

Employees:

Full Time:

Part Time: 21

Salaries Paid: $17,072

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$119,363	$127,338	$57,595
Per Capita Beginning Fund Balance:	$63	$63	$20
Revenue Collected During FY 08:	$55,174	$218,424	$130,750
Expenditures During FY 08:	$108,621	$224,581	$126,106
Per Capita Revenue:	$29	$79	$41
Per Capita Expenditures:	$57	$75	$39
Revenues over (under) Expenditures:	-$53,447	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	60.68%	93.71%	54.25%
Ending Fund Balance for FY 08:	$65,916	$132,774	$64,807
Per Capita Ending Fund Balance:	$35	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$5,170	$5,553	$
Total Unreserved Funds:	$60,746	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Des Plaines Park District

Unit Code: 016/190/12 **County:** COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $14,550,801

Equalized Assessed Valuation: $2,123,840,498

Population: 57,280

Employees:

Full Time: 44

Part Time: 655

Salaries Paid: $4,079,389

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,967,025	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$69	$75	$44
Revenue Collected During FY 08:	$7,097,383	$5,726,395	$3,162,334
Expenditures During FY 08:	$6,513,551	$5,414,088	$3,152,750
Per Capita Revenue:	$124	$193	$146
Per Capita Expenditures:	$114	$178	$143
Revenues over (under) Expenditures:	$583,832	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	67.99%	54.10%	37.06%
Ending Fund Balance for FY 08:	$4,428,326	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$77	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$6,335,586	$1,194,694	$183,091
Total Unrestricted Net Assets:	$3,072,386	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$11,820,452**	$9,301,849	$5,842,559
Per Capita Debt:	**$206**	$327	$217
General Obligation Debt over EAV:	**0.39%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$4,580,123**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$80**	$45	$
Revenue Collected During FY 08:	**$2,974,072**	$719,520	$
Expenditures During FY 08:	**$3,448,898**	$767,577	$
Per Capita Revenue:	**$52**	$22	$
Per Capita Expenditures:	**$60**	$23	$
Operating Income (loss):	**-$474,826**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**122.89%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$4,238,295**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$74**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Dixon Park District

Unit Code: 052/010/12 **County:** LEE

Fiscal Year End: 3/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $1,210,355

Equalized Assessed Valuation: $150,435,685

Population: 15,347

Employees:

Full Time: 6

Part Time: 7

Salaries Paid: $349,712

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$543,175	$127,338	$57,595
Per Capita Beginning Fund Balance:	$35	$63	$20
Revenue Collected During FY 08:	$778,931	$218,424	$130,750
Expenditures During FY 08:	$755,675	$224,581	$126,106
Per Capita Revenue:	$51	$79	$41
Per Capita Expenditures:	$49	$75	$39
Revenues over (under) Expenditures:	$23,256	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	74.96%	93.71%	54.25%
Ending Fund Balance for FY 08:	$566,431	$132,774	$64,807
Per Capita Ending Fund Balance:	$37	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$691,237	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$505,759**	$205,715	$
Per Capita Debt:	**$33**	$46	$
General Obligation Debt over EAV:	**0.00%**	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**-$93,393**	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	**-$6**	$4	$
Revenue Collected During FY 08:	**$**	$16,343	$
Expenditures During FY 08:	**$5,070**	$18,824	$
Per Capita Revenue:	**$**	$2	$
Per Capita Expenditures:	**$**	$2	$
Operating Income (loss):	**-$5,070**	-$2,482	$
Ratio of Retained Earnings to Expenditures:	**-1942.07%**	-28.57%	0.00%
Ending Retained Earnings for FY 08:	**-$98,463**	$32,615	$
Per Capita Ending Retained Earnings:	**-$6**	$4	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Dolton Park District

Unit Code: 016/200/12 **County:** COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $1,436,888

Equalized Assessed Valuation: $268,535,847

Population: 25,614

Employees:

Full Time: 8

Part Time: 17

Salaries Paid: $465,924

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$753,719	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$29	$75	$44
Revenue Collected During FY 08:	$1,268,380	$5,726,395	$3,162,334
Expenditures During FY 08:	$1,759,260	$5,414,088	$3,152,750
Per Capita Revenue:	$50	$193	$146
Per Capita Expenditures:	$69	$178	$143
Revenues over (under) Expenditures:	-$490,880	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	14.94%	54.10%	37.06%
Ending Fund Balance for FY 08:	$262,839	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$10	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,194,694	$183,091
Total Unrestricted Net Assets:	-$555,784	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$835,000**	$9,301,849	$5,842,559
Per Capita Debt:	**$33**	$327	$217
General Obligation Debt over EAV:	**0.20%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Douglas Park District

Unit Code: 038/010/12 **County:** IROQUOIS

Fiscal Year End:	4/30/2008
Accounting Method:	Cash
Appropriation or Budget:	$42,617
Equalized Assessed Valuation:	$31,657,623
Population:	2,098
Employees:	
Full Time:	1
Part Time:	1
Salaries Paid:	$6,500

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$4,617	$127,338	$57,595
Per Capita Beginning Fund Balance:	$2	$63	$20
Revenue Collected During FY 08:	$45,072	$218,424	$130,750
Expenditures During FY 08:	$26,803	$224,581	$126,106
Per Capita Revenue:	$21	$79	$41
Per Capita Expenditures:	$13	$75	$39
Revenues over (under) Expenditures:	$18,269	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	85.39%	93.71%	54.25%
Ending Fund Balance for FY 08:	$22,886	$132,774	$64,807
Per Capita Ending Fund Balance:	$11	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Downers Grove Park District

Unit Code: 022/070/12 **County:** DUPAGE

Fiscal Year End:	5/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$15,298,447
Equalized Assessed Valuation:	$2,361,449,876
Population:	48,995
Employees:	
Full Time:	53
Part Time:	439
Salaries Paid:	$4,237,899

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$1,039,062**	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	**$21**	$75	$44
Revenue Collected During FY 08:	**$9,567,876**	$5,726,395	$3,162,334
Expenditures During FY 08:	**$7,487,520**	$5,414,088	$3,152,750
Per Capita Revenue:	**$195**	$193	$146
Per Capita Expenditures:	**$153**	$178	$143
Revenues over (under) Expenditures:	**$2,080,356**	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	**21.06%**	54.10%	37.06%
Ending Fund Balance for FY 08:	**$1,576,638**	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	**$32**	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$	$
Total Unreserved Funds:	**$**	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$1,764,981**	$1,194,694	$183,091
Total Unrestricted Net Assets:	**$447,438**	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$7,850,000**	$9,301,849	$5,842,559
Per Capita Debt:	**$160**	$327	$217
General Obligation Debt over EAV:	**0.33%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,828,906**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$58**	$45	$
Revenue Collected During FY 08:	**$1,061,555**	$719,520	$
Expenditures During FY 08:	**$994,393**	$767,577	$
Per Capita Revenue:	**$22**	$22	$
Per Capita Expenditures:	**$20**	$23	$
Operating Income (loss):	**$67,162**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**281.44%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$2,798,576**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$57**	$45	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Dundee Park District

Unit Code: 045/040/12 **County:** KANE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $21,797,518

Equalized Assessed Valuation: $1,723,235,573

Population: 54,000

Employees:

Full Time: 67

Part Time: 799

Salaries Paid: $5,386,256

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,980,203	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$37	$75	$44
Revenue Collected During FY 08:	$8,811,533	$5,726,395	$3,162,334
Expenditures During FY 08:	$7,667,819	$5,414,088	$3,152,750
Per Capita Revenue:	$163	$193	$146
Per Capita Expenditures:	$142	$178	$143
Revenues over (under) Expenditures:	$1,143,714	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	29.82%	54.10%	37.06%
Ending Fund Balance for FY 08:	$2,286,313	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$42	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,885,378	$1,194,694	$183,091
Total Unrestricted Net Assets:	$909,706	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$13,074,152**	$9,301,849	$5,842,559
Per Capita Debt:	**$242**	$327	$217
General Obligation Debt over EAV:	**0.36%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$11,292,148**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$209**	$45	$
Revenue Collected During FY 08:	**$2,986,317**	$719,520	$
Expenditures During FY 08:	**$3,284,731**	$767,577	$
Per Capita Revenue:	**$55**	$22	$
Per Capita Expenditures:	**$61**	$23	$
Operating Income (loss):	**-$298,414**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**353.94%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$11,626,021**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$215**	$45	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Dunleith Park District

Unit Code: 043/015/12 **County:** Jo Daviess

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $2,144,135

Equalized Assessed Valuation: $65,963,830

Population: 3,848

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$101,054	$127,338	$57,595
Per Capita Beginning Fund Balance:	$26	$63	$20
Revenue Collected During FY 08:	$76,922	$218,424	$130,750
Expenditures During FY 08:	$33,699	$224,581	$126,106
Per Capita Revenue:	$20	$79	$41
Per Capita Expenditures:	$9	$75	$39
Revenues over (under) Expenditures:	$43,223	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	428.13%	93.71%	54.25%
Ending Fund Balance for FY 08:	$144,277	$132,774	$64,807
Per Capita Ending Fund Balance:	$37	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$744,775	$45,322	$
Total Unrestricted Net Assets:	-$558,416	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$1,613,000	$205,715	$
Per Capita Debt:	$419	$46	$
General Obligation Debt over EAV:	2.45%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: East St. Louis Park District

Unit Code: 088/010/12 **County:** ST. CLAIR

Fiscal Year End:	2/28/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$2,087,100
Equalized Assessed Valuation:	$111,671,965
Population:	60,000
Employees:	
Full Time:	6
Part Time:	4
Salaries Paid:	$338,022

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$1,073,897**	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	**$18**	$75	$44
Revenue Collected During FY 08:	**$1,130,251**	$5,726,395	$3,162,334
Expenditures During FY 08:	**$1,315,610**	$5,414,088	$3,152,750
Per Capita Revenue:	**$19**	$193	$146
Per Capita Expenditures:	**$22**	$178	$143
Revenues over (under) Expenditures:	**-$185,359**	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	**67.54%**	54.10%	37.06%
Ending Fund Balance for FY 08:	**$888,538**	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	**$15**	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$	$
Total Unreserved Funds:	**$**	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$365,282**	$1,194,694	$183,091
Total Unrestricted Net Assets:	**$523,256**	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$935,102**	$9,301,849	$5,842,559
Per Capita Debt:	**$16**	$327	$217
General Obligation Debt over EAV:	**0.83%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Effingham Park District

Unit Code: 025/010/12 **County:** EFFINGHAM

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $2,319,727

Equalized Assessed Valuation: $206,797,929

Population: 13,500

Employees:

Full Time: 7

Part Time: 130

Salaries Paid: $443,977

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$886,055	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$66	$75	$44
Revenue Collected During FY 08:	$1,053,833	$5,726,395	$3,162,334
Expenditures During FY 08:	$990,353	$5,414,088	$3,152,750
Per Capita Revenue:	$78	$193	$146
Per Capita Expenditures:	$73	$178	$143
Revenues over (under) Expenditures:	$63,480	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	95.88%	54.10%	37.06%
Ending Fund Balance for FY 08:	$949,535	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$70	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$903,329	$1,194,694	$183,091
Total Unrestricted Net Assets:	$1,629,805	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$610,000**	$9,301,849	$5,842,559
Per Capita Debt:	**$45**	$327	$217
General Obligation Debt over EAV:	**0.29%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Elba-Salem Park District

Unit Code: 048/010/12 **County:** Knox

Fiscal Year End: 6/30/2008

Accounting Method: Cash

Appropriation or Budget: $17,900

Equalized Assessed Valuation: $18,162,015

Population: 1,460

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$183,481	$127,338	$57,595
Per Capita Beginning Fund Balance:	$126	$63	$20
Revenue Collected During FY 08:	$44,414	$218,424	$130,750
Expenditures During FY 08:	$54,861	$224,581	$126,106
Per Capita Revenue:	$30	$79	$41
Per Capita Expenditures:	$38	$75	$39
Revenues over (under) Expenditures:	-$10,447	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	315.40%	93.71%	54.25%
Ending Fund Balance for FY 08:	$173,034	$132,774	$64,807
Per Capita Ending Fund Balance:	$119	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$160,000	$5,553	$
Total Unreserved Funds:	$13,036	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Eldorado-Raleigh Pleasure Park District

Unit Code: 082/010/12 **County:** SALINE

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $167,000

Equalized Assessed Valuation: $54,958,095

Population: 4,800

Employees:

Full Time: 2

Part Time: 14

Salaries Paid: $41,947

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$91,594	$127,338	$57,595
Per Capita Beginning Fund Balance:	$19	$63	$20
Revenue Collected During FY 08:	$139,679	$218,424	$130,750
Expenditures During FY 08:	$129,272	$224,581	$126,106
Per Capita Revenue:	$29	$79	$41
Per Capita Expenditures:	$27	$75	$39
Revenues over (under) Expenditures:	$10,407	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	78.90%	93.71%	54.25%
Ending Fund Balance for FY 08:	$102,001	$132,774	$64,807
Per Capita Ending Fund Balance:	$21	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$63,443	$45,322	$
Total Unrestricted Net Assets:	$38,558	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Elk Grove Park District

Unit Code: 016/210/12 **County:** COOK

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $21,289,176

Equalized Assessed Valuation: $2,246,067,851

Population: 34,727

Employees:

Full Time: 70

Part Time: 705

Salaries Paid: $6,886,752

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$7,965,226	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$229	$75	$44
Revenue Collected During FY 08:	$15,042,348	$5,726,395	$3,162,334
Expenditures During FY 08:	$14,533,159	$5,414,088	$3,152,750
Per Capita Revenue:	$433	$193	$146
Per Capita Expenditures:	$418	$178	$143
Revenues over (under) Expenditures:	$509,189	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	58.31%	54.10%	37.06%
Ending Fund Balance for FY 08:	$8,474,415	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$244	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,749,566	$1,194,694	$183,091
Total Unrestricted Net Assets:	$6,914,457	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$10,940,000**	$9,301,849	$5,842,559
Per Capita Debt:	**$315**	$327	$217
General Obligation Debt over EAV:	**0.43%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$18,068,294**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$520**	$45	$
Revenue Collected During FY 08:	**$1,956,989**	$719,520	$
Expenditures During FY 08:	**$2,023,878**	$767,577	$
Per Capita Revenue:	**$56**	$22	$
Per Capita Expenditures:	**$58**	$23	$
Operating Income (loss):	**-$66,889**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**889.45%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$18,001,405**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$518**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Elmhurst Park District

Unit Code: 022/080/12 **County:** DUPAGE

Fiscal Year End:	12/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$27,503,724
Equalized Assessed Valuation:	$2,525,827,731
Population:	45,349
Employees:	
Full Time:	76
Part Time:	378
Salaries Paid:	$6,445,512

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,896,475	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$86	$75	$44
Revenue Collected During FY 08:	$9,064,962	$5,726,395	$3,162,334
Expenditures During FY 08:	$8,609,528	$5,414,088	$3,152,750
Per Capita Revenue:	$200	$193	$146
Per Capita Expenditures:	$190	$178	$143
Revenues over (under) Expenditures:	$455,434	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	39.58%	54.10%	37.06%
Ending Fund Balance for FY 08:	$3,407,520	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$75	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$4,338,767	$1,194,694	$183,091
Total Unrestricted Net Assets:	$1,330,012	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$11,217,864**	$9,301,849	$5,842,559
Per Capita Debt:	**$247**	$327	$217
General Obligation Debt over EAV:	**0.00%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$11,975,267**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$264**	$45	$
Revenue Collected During FY 08:	**$4,283,387**	$719,520	$
Expenditures During FY 08:	**$4,294,017**	$767,577	$
Per Capita Revenue:	**$94**	$22	$
Per Capita Expenditures:	**$95**	$23	$
Operating Income (loss):	**-$10,630**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**239.57%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$10,287,020**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$227**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Emden Park District

Unit Code: 054/017/12 **County:** LOGAN

Fiscal Year End:	5/31/2008
Accounting Method:	Cash
Appropriation or Budget:	$40,000
Equalized Assessed Valuation:	$15,493,851
Population:	1,955
Employees:	
Full Time:	
Part Time:	2
Salaries Paid:	$4,156

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$23,185	$127,338	$57,595
Per Capita Beginning Fund Balance:	$12	$63	$20
Revenue Collected During FY 08:	$24,722	$218,424	$130,750
Expenditures During FY 08:	$21,172	$224,581	$126,106
Per Capita Revenue:	$13	$79	$41
Per Capita Expenditures:	$11	$75	$39
Revenues over (under) Expenditures:	$3,550	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	126.28%	93.71%	54.25%
Ending Fund Balance for FY 08:	$26,735	$132,774	$64,807
Per Capita Ending Fund Balance:	$14	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Evanston Lighthouse Park District

Unit Code: 016/220/12 **County:** COOK

Fiscal Year End: 12/31/2008

Accounting Method: Cash

Appropriation or Budget: $102,717

Equalized Assessed Valuation: $136,301,916

Population: 1,907

Employees:

Full Time: 1

Part Time:

Salaries Paid: $36,856

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$90,717	$127,338	$57,595
Per Capita Beginning Fund Balance:	$48	$63	$20
Revenue Collected During FY 08:	$100,403	$218,424	$130,750
Expenditures During FY 08:	$100,966	$224,581	$126,106
Per Capita Revenue:	$53	$79	$41
Per Capita Expenditures:	$53	$75	$39
Revenues over (under) Expenditures:	-$563	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	89.29%	93.71%	54.25%
Ending Fund Balance for FY 08:	$90,154	$132,774	$64,807
Per Capita Ending Fund Balance:	$47	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$90,154	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Fairfield Park District

Unit Code: 096/010/12 **County:** WAYNE

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$474,450
Equalized Assessed Valuation:	$30,047,627
Population:	5,436
Employees:	
Full Time:	3
Part Time:	24
Salaries Paid:	$117,736

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$227,224	$127,338	$57,595
Per Capita Beginning Fund Balance:	$42	$63	$20
Revenue Collected During FY 08:	$245,036	$218,424	$130,750
Expenditures During FY 08:	$249,011	$224,581	$126,106
Per Capita Revenue:	$45	$79	$41
Per Capita Expenditures:	$46	$75	$39
Revenues over (under) Expenditures:	-$3,975	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	89.65%	93.71%	54.25%
Ending Fund Balance for FY 08:	$223,249	$132,774	$64,807
Per Capita Ending Fund Balance:	$41	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$223,940	$45,322	$
Total Unrestricted Net Assets:	$83,352	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$160,000**	$205,715	$
Per Capita Debt:	**$29**	$46	$
General Obligation Debt over EAV:	**0.53%**	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Farmington Township Park District

Unit Code: 029/020/12 **County:** FULTON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $64,450

Equalized Assessed Valuation: $35,516,865

Population: 3,400

Employees:

Full Time:

Part Time: 3

Salaries Paid: $4,233

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$29,947	$127,338	$57,595
Per Capita Beginning Fund Balance:	$9	$63	$20
Revenue Collected During FY 08:	$51,993	$218,424	$130,750
Expenditures During FY 08:	$25,973	$224,581	$126,106
Per Capita Revenue:	$15	$79	$41
Per Capita Expenditures:	$8	$75	$39
Revenues over (under) Expenditures:	$26,020	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	215.48%	93.71%	54.25%
Ending Fund Balance for FY 08:	$55,967	$132,774	$64,807
Per Capita Ending Fund Balance:	$16	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$55,967	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Fifty-three Trails Estate Park District

Unit Code: 022/085/12 **County:** DuPage

Fiscal Year End: 6/30/2008

Accounting Method: Cash

Appropriation or Budget: $8,062

Equalized Assessed Valuation: $26,521,998

Population: 300

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$16,152	$127,338	$57,595
Per Capita Beginning Fund Balance:	$54	$63	$20
Revenue Collected During FY 08:	$8,236	$218,424	$130,750
Expenditures During FY 08:	$7,187	$224,581	$126,106
Per Capita Revenue:	$27	$79	$41
Per Capita Expenditures:	$24	$75	$39
Revenues over (under) Expenditures:	$1,049	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	239.33%	93.71%	54.25%
Ending Fund Balance for FY 08:	$17,201	$132,774	$64,807
Per Capita Ending Fund Balance:	$57	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Flagg-Rochelle Park District

Unit Code: 071/010/12 **County:** OGLE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $1,465,409

Equalized Assessed Valuation: $252,040,544

Population: 13,500

Employees:

Full Time: 7

Part Time: 75

Salaries Paid: $447,636

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$278,155	$127,338	$57,595
Per Capita Beginning Fund Balance:	$21	$63	$20
Revenue Collected During FY 08:	$767,372	$218,424	$130,750
Expenditures During FY 08:	$825,278	$224,581	$126,106
Per Capita Revenue:	$57	$79	$41
Per Capita Expenditures:	$61	$75	$39
Revenues over (under) Expenditures:	-$57,906	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	26.69%	93.71%	54.25%
Ending Fund Balance for FY 08:	$220,249	$132,774	$64,807
Per Capita Ending Fund Balance:	$16	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$618,842	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$805,000**	$205,715	$
Per Capita Debt:	**$60**	$46	$
General Obligation Debt over EAV:	**0.23%**	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**-$142,770**	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	**-$11**	$4	$
Revenue Collected During FY 08:	**$213,822**	$16,343	$
Expenditures During FY 08:	**$282,165**	$18,824	$
Per Capita Revenue:	**$16**	$2	$
Per Capita Expenditures:	**$21**	$2	$
Operating Income (loss):	**-$68,343**	-$2,482	$
Ratio of Retained Earnings to Expenditures:	**-74.82%**	-28.57%	0.00%
Ending Retained Earnings for FY 08:	**-$211,113**	$32,615	$
Per Capita Ending Retained Earnings:	**-$16**	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Flanagan #1 Park District

Unit Code: 053/005/12 **County:** LIVINGSTON

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,416,600
Equalized Assessed Valuation:	$22,805,073
Population:	1,900
Employees:	
Full Time:	1
Part Time:	15
Salaries Paid:	$62,026

Blended Component Units

Number Submitted = 1

Flanagan #1 Park District

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$32,891	$127,338	$57,595
Per Capita Beginning Fund Balance:	$17	$63	$20
Revenue Collected During FY 08:	$210,030	$218,424	$130,750
Expenditures During FY 08:	$230,122	$224,581	$126,106
Per Capita Revenue:	$111	$79	$41
Per Capita Expenditures:	$121	$75	$39
Revenues over (under) Expenditures:	-$20,092	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	13.32%	93.71%	54.25%
Ending Fund Balance for FY 08:	$30,654	$132,774	$64,807
Per Capita Ending Fund Balance:	$16	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$30,654	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$56,042**	$205,715	$
Per Capita Debt:	**$29**	$46	$
General Obligation Debt over EAV:	**0.00%**	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Fon Du Lac Park District

Unit Code: 090/020/12 **County:** TAZEWELL

Fiscal Year End: 12/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $4,806,407

Equalized Assessed Valuation: $423,380,755

Population: 22,701

Employees:

Full Time: 23

Part Time: 237

Salaries Paid: $1,910,694

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$970,172	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$43	$75	$44
Revenue Collected During FY 08:	$2,795,786	$5,726,395	$3,162,334
Expenditures During FY 08:	$2,625,174	$5,414,088	$3,152,750
Per Capita Revenue:	$123	$193	$146
Per Capita Expenditures:	$116	$178	$143
Revenues over (under) Expenditures:	$170,612	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	45.54%	54.10%	37.06%
Ending Fund Balance for FY 08:	$1,195,590	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$53	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$527,615	$1,194,694	$183,091
Total Unrestricted Net Assets:	$267,693	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$5,806,032**	$9,301,849	$5,842,559
Per Capita Debt:	**$256**	$327	$217
General Obligation Debt over EAV:	**0.00%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$5,168,671**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$228**	$45	$
Revenue Collected During FY 08:	**$1,624,187**	$719,520	$
Expenditures During FY 08:	**$2,009,676**	$767,577	$
Per Capita Revenue:	**$72**	$22	$
Per Capita Expenditures:	**$89**	$23	$
Operating Income (loss):	**-$385,489**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**258.14%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$5,187,873**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$229**	$45	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Forest Park Park District

Unit Code: 016/230/12 **County:** COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $4,622,200

Equalized Assessed Valuation: $348,029,575

Population: 15,600

Employees:

Full Time: 9

Part Time: 140

Salaries Paid: $839,371

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$898,056	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$58	$75	$44
Revenue Collected During FY 08:	$2,191,526	$5,726,395	$3,162,334
Expenditures During FY 08:	$2,474,339	$5,414,088	$3,152,750
Per Capita Revenue:	$140	$193	$146
Per Capita Expenditures:	$159	$178	$143
Revenues over (under) Expenditures:	-$282,813	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	22.37%	54.10%	37.06%
Ending Fund Balance for FY 08:	$553,593	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$35	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$601,768	$1,194,694	$183,091
Total Unrestricted Net Assets:	-$138,147	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$4,954,407**	$9,301,849	$5,842,559
Per Capita Debt:	**$318**	$327	$217
General Obligation Debt over EAV:	**1.32%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,437,140**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$156**	$45	$
Revenue Collected During FY 08:	**$226,830**	$719,520	$
Expenditures During FY 08:	**$366,019**	$767,577	$
Per Capita Revenue:	**$15**	$22	$
Per Capita Expenditures:	**$23**	$23	$
Operating Income (loss):	**-$139,189**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**644.67%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$2,359,601**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$151**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Forest View Park District

Unit Code: 016/240/12 **County:** COOK

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$395,114
Equalized Assessed Valuation:	$52,551,348
Population:	723
Employees:	
Full Time:	
Part Time:	25
Salaries Paid:	$45,774

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$117,974**	$127,338	$57,595
Per Capita Beginning Fund Balance:	**$163**	$63	$20
Revenue Collected During FY 08:	**$171,015**	$218,424	$130,750
Expenditures During FY 08:	**$171,649**	$224,581	$126,106
Per Capita Revenue:	**$237**	$79	$41
Per Capita Expenditures:	**$237**	$75	$39
Revenues over (under) Expenditures:	**-$634**	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	**68.36%**	93.71%	54.25%
Ending Fund Balance for FY 08:	**$117,340**	$132,774	$64,807
Per Capita Ending Fund Balance:	**$162**	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$5,553	$
Total Unreserved Funds:	**$**	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$45,322	$
Total Unrestricted Net Assets:	**$117,340**	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Forman Park District

Unit Code: 060/015/12 **County:** Mason

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$216,000
Equalized Assessed Valuation:	$47,925,719
Population:	3,200
Employees:	
Full Time:	
Part Time:	17
Salaries Paid:	$23,867

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$66,778	$127,338	$57,595
Per Capita Beginning Fund Balance:	$21	$63	$20
Revenue Collected During FY 08:	$124,980	$218,424	$130,750
Expenditures During FY 08:	$80,477	$224,581	$126,106
Per Capita Revenue:	$39	$79	$41
Per Capita Expenditures:	$25	$75	$39
Revenues over (under) Expenditures:	$44,503	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	138.28%	93.71%	54.25%
Ending Fund Balance for FY 08:	$111,281	$132,774	$64,807
Per Capita Ending Fund Balance:	$35	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$111,281	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$214,000	$205,715	$
Per Capita Debt:	$67	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Fox Valley Park District

Unit Code: 045/050/12 **County:** KANE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $38,876,476

Equalized Assessed Valuation: $4,667,206,571

Population: 200,000

Employees:

Full Time: 93

Part Time: 906

Salaries Paid: $7,734,695

Blended Component Units

Number Submitted = 2

Fox Valley Park District Aquatics

Orchard Valley Golf Course

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$7,585,879	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$38	$75	$44
Revenue Collected During FY 08:	$23,647,756	$5,726,395	$3,162,334
Expenditures During FY 08:	$22,314,424	$5,414,088	$3,152,750
Per Capita Revenue:	$118	$193	$146
Per Capita Expenditures:	$112	$178	$143
Revenues over (under) Expenditures:	$1,333,332	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	37.38%	54.10%	37.06%
Ending Fund Balance for FY 08:	$8,341,830	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$42	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,296,456	$1,194,694	$183,091
Total Unrestricted Net Assets:	$11,787,303	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$45,934,452**	$9,301,849	$5,842,559
Per Capita Debt:	**$230**	$327	$217
General Obligation Debt over EAV:	**0.91%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Frankfort Park District

Unit Code: 099/030/12 **County:** WILL

Fiscal Year End: 5/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $4,139,600

Equalized Assessed Valuation: $766,981,517

Population: 16,492

Employees:

Full Time: 10

Part Time: 69

Salaries Paid: $691,527

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$625,719	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$38	$75	$44
Revenue Collected During FY 08:	$1,915,071	$5,726,395	$3,162,334
Expenditures During FY 08:	$1,794,410	$5,414,088	$3,152,750
Per Capita Revenue:	$116	$193	$146
Per Capita Expenditures:	$109	$178	$143
Revenues over (under) Expenditures:	$120,661	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	22.42%	54.10%	37.06%
Ending Fund Balance for FY 08:	$402,234	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$24	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,194,694	$183,091
Total Unrestricted Net Assets:	$13,005,285	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,852,444**	$9,301,849	$5,842,559
Per Capita Debt:	**$112**	$327	$217
General Obligation Debt over EAV:	**0.17%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Frankfort Park District

Unit Code: 028/020/12 **County:** FRANKLIN

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$650,000
Equalized Assessed Valuation:	$70,068,002
Population:	10,000
Employees:	
Full Time:	1
Part Time:	53
Salaries Paid:	$211,636

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$14,315	$127,338	$57,595
Per Capita Beginning Fund Balance:	$1	$63	$20
Revenue Collected During FY 08:	$523,862	$218,424	$130,750
Expenditures During FY 08:	$466,335	$224,581	$126,106
Per Capita Revenue:	$52	$79	$41
Per Capita Expenditures:	$47	$75	$39
Revenues over (under) Expenditures:	$57,527	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	20.66%	93.71%	54.25%
Ending Fund Balance for FY 08:	$96,366	$132,774	$64,807
Per Capita Ending Fund Balance:	$10	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$121,358	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$812,400**	$205,715	$
Per Capita Debt:	**$81**	$46	$
General Obligation Debt over EAV:	**1.16%**	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Frankfort Square Park District

Unit Code: 099/035/12 **County:** WILL

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$5,928,250
Equalized Assessed Valuation:	$596,744,246
Population:	22,853
Employees:	
Full Time:	14
Part Time:	150
Salaries Paid:	$1,061,147

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$326,298**	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	**$14**	$75	$44
Revenue Collected During FY 08:	**$2,484,300**	$5,726,395	$3,162,334
Expenditures During FY 08:	**$3,345,295**	$5,414,088	$3,152,750
Per Capita Revenue:	**$109**	$193	$146
Per Capita Expenditures:	**$146**	$178	$143
Revenues over (under) Expenditures:	**-$860,995**	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	**-5.50%**	54.10%	37.06%
Ending Fund Balance for FY 08:	**-$184,150**	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	**-$8**	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$	$
Total Unreserved Funds:	**$**	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$117,832**	$1,194,694	$183,091
Total Unrestricted Net Assets:	**-$202,636**	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$8,137,148**	$9,301,849	$5,842,559
Per Capita Debt:	**$356**	$327	$217
General Obligation Debt over EAV:	**1.22%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,227,284**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$97**	$45	$
Revenue Collected During FY 08:	**$387,948**	$719,520	$
Expenditures During FY 08:	**$416,355**	$767,577	$
Per Capita Revenue:	**$17**	$22	$
Per Capita Expenditures:	**$18**	$23	$
Operating Income (loss):	**-$28,407**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**552.01%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$2,298,330**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$101**	$45	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Franklin Park Park District

Unit Code: 016/250/12 **County:** COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $6,367,476

Equalized Assessed Valuation: $694,379,913

Population: 15,300

Employees:

Full Time: 22

Part Time: 120

Salaries Paid: $1,658,558

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,467,247	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$161	$75	$44
Revenue Collected During FY 08:	$2,849,870	$5,726,395	$3,162,334
Expenditures During FY 08:	$2,228,662	$5,414,088	$3,152,750
Per Capita Revenue:	$186	$193	$146
Per Capita Expenditures:	$146	$178	$143
Revenues over (under) Expenditures:	$621,208	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	135.46%	54.10%	37.06%
Ending Fund Balance for FY 08:	$3,018,900	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$197	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,617,406	$1,194,694	$183,091
Total Unrestricted Net Assets:	$2,008,385	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$902,095**	$9,301,849	$5,842,559
Per Capita Debt:	**$59**	$327	$217
General Obligation Debt over EAV:	**0.12%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,532,645**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$100**	$45	$
Revenue Collected During FY 08:	**$1,173,184**	$719,520	$
Expenditures During FY 08:	**$1,162,293**	$767,577	$
Per Capita Revenue:	**$77**	$22	$
Per Capita Expenditures:	**$76**	$23	$
Operating Income (loss):	**$10,891**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**142.16%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$1,652,310**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$108**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Franklin Township Park District

Unit Code: 019/020/12 **County:** DEKALB

Fiscal Year End:	4/1/2008
Accounting Method:	Cash
Appropriation or Budget:	$51,350
Equalized Assessed Valuation:	$51,722,665
Population:	2,500
Employees:	
Full Time:	
Part Time:	1
Salaries Paid:	$3,251

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$11,130	$127,338	$57,595
Per Capita Beginning Fund Balance:	$4	$63	$20
Revenue Collected During FY 08:	$47,303	$218,424	$130,750
Expenditures During FY 08:	$44,853	$224,581	$126,106
Per Capita Revenue:	$19	$79	$41
Per Capita Expenditures:	$18	$75	$39
Revenues over (under) Expenditures:	$2,450	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	30.28%	93.71%	54.25%
Ending Fund Balance for FY 08:	$13,580	$132,774	$64,807
Per Capita Ending Fund Balance:	$5	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Freeburg Park District

Unit Code: 088/025/12 **County:** ST. CLAIR

Fiscal Year End: 5/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $195,825

Equalized Assessed Valuation: $110,068,385

Population: 5,000

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$110,209	$127,338	$57,595
Per Capita Beginning Fund Balance:	$22	$63	$20
Revenue Collected During FY 08:	$176,363	$218,424	$130,750
Expenditures During FY 08:	$208,864	$224,581	$126,106
Per Capita Revenue:	$35	$79	$41
Per Capita Expenditures:	$42	$75	$39
Revenues over (under) Expenditures:	-$32,501	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	37.21%	93.71%	54.25%
Ending Fund Balance for FY 08:	$77,708	$132,774	$64,807
Per Capita Ending Fund Balance:	$16	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$180,590	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Freeport Park District

Unit Code: 089/010/12 **County:** STEPHENSON

Fiscal Year End: 3/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $88,621,000

Equalized Assessed Valuation: $256,961,517

Population: 25,867

Employees:

Full Time: 21

Part Time: 177

Salaries Paid: $1,288,410

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,487,234	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$57	$75	$44
Revenue Collected During FY 08:	$2,239,152	$5,726,395	$3,162,334
Expenditures During FY 08:	$2,087,162	$5,414,088	$3,152,750
Per Capita Revenue:	$87	$193	$146
Per Capita Expenditures:	$81	$178	$143
Revenues over (under) Expenditures:	$151,990	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	80.07%	54.10%	37.06%
Ending Fund Balance for FY 08:	$1,671,131	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$65	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$233,774	$1,194,694	$183,091
Total Unrestricted Net Assets:	$462,366	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$3,466,255**	$9,301,849	$5,842,559
Per Capita Debt:	**$134**	$327	$217
General Obligation Debt over EAV:	**1.13%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,936,203**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$114**	$45	$
Revenue Collected During FY 08:	**$1,120,562**	$719,520	$
Expenditures During FY 08:	**$1,084,234**	$767,577	$
Per Capita Revenue:	**$43**	$22	$
Per Capita Expenditures:	**$42**	$23	$
Operating Income (loss):	**$36,328**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**273.05%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$2,960,525**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$114**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Galva Park District

Unit Code: 037/010/12 **County:** HENRY

Fiscal Year End:	4/30/2008
Accounting Method:	Cash
Appropriation or Budget:	$204,300
Equalized Assessed Valuation:	$20,178,771
Population:	2,800
Employees:	
Full Time:	
Part Time:	20
Salaries Paid:	$51,054

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$200,252	$127,338	$57,595
Per Capita Beginning Fund Balance:	$72	$63	$20
Revenue Collected During FY 08:	$130,852	$218,424	$130,750
Expenditures During FY 08:	$116,453	$224,581	$126,106
Per Capita Revenue:	$47	$79	$41
Per Capita Expenditures:	$42	$75	$39
Revenues over (under) Expenditures:	$14,399	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	184.32%	93.71%	54.25%
Ending Fund Balance for FY 08:	$214,651	$132,774	$64,807
Per Capita Ending Fund Balance:	$77	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$214,231	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Geneseo Community Park District

Unit Code: 037/020/12 **County:** HENRY

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $1,585,050

Equalized Assessed Valuation: $222,243,611

Population: 13,000

Employees:

Full Time: 13

Part Time: 154

Salaries Paid: $749,756

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$191,072	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$15	$75	$44
Revenue Collected During FY 08:	$1,221,545	$5,726,395	$3,162,334
Expenditures During FY 08:	$1,295,085	$5,414,088	$3,152,750
Per Capita Revenue:	$94	$193	$146
Per Capita Expenditures:	$100	$178	$143
Revenues over (under) Expenditures:	-$73,540	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	9.08%	54.10%	37.06%
Ending Fund Balance for FY 08:	$117,532	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$9	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,194,694	$183,091
Total Unrestricted Net Assets:	$85,548	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$600,669**	$9,301,849	$5,842,559
Per Capita Debt:	**$46**	$327	$217
General Obligation Debt over EAV:	**0.25%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$150,787**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$12**	$45	$
Revenue Collected During FY 08:	**$112,408**	$719,520	$
Expenditures During FY 08:	**$117,149**	$767,577	$
Per Capita Revenue:	**$9**	$22	$
Per Capita Expenditures:	**$9**	$23	$
Operating Income (loss):	**-$4,741**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**124.67%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$146,046**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$11**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Geneva Park District

Unit Code: 045/060/12 **County:** KANE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $20,447,447

Equalized Assessed Valuation: $1,401,892,719

Population: 30,678

Employees:

Full Time: 32

Part Time: 353

Salaries Paid: $2,346,899

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,354,073	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$44	$75	$44
Revenue Collected During FY 08:	$7,491,812	$5,726,395	$3,162,334
Expenditures During FY 08:	$6,212,038	$5,414,088	$3,152,750
Per Capita Revenue:	$244	$193	$146
Per Capita Expenditures:	$202	$178	$143
Revenues over (under) Expenditures:	$1,279,774	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	25.67%	54.10%	37.06%
Ending Fund Balance for FY 08:	$1,594,847	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$52	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$11,885,478	$1,194,694	$183,091
Total Unrestricted Net Assets:	$399,360	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$27,229,510**	$9,301,849	$5,842,559
Per Capita Debt:	**$888**	$327	$217
General Obligation Debt over EAV:	**0.52%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Genoa Twp Park District

Unit Code: 019/030/12 **County:** DEKALB

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,680,750
Equalized Assessed Valuation:	$121,892,520
Population:	6,000
Employees:	
Full Time:	5
Part Time:	71
Salaries Paid:	$312,451

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	-$79,651	$127,338	$57,595
Per Capita Beginning Fund Balance:	-$13	$63	$20
Revenue Collected During FY 08:	$651,134	$218,424	$130,750
Expenditures During FY 08:	$598,805	$224,581	$126,106
Per Capita Revenue:	$109	$79	$41
Per Capita Expenditures:	$100	$75	$39
Revenues over (under) Expenditures:	$52,329	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	-4.56%	93.71%	54.25%
Ending Fund Balance for FY 08:	-$27,322	$132,774	$64,807
Per Capita Ending Fund Balance:	-$5	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$1,029,609	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$955,000**	$205,715	$
Per Capita Debt:	**$159**	$46	$
General Obligation Debt over EAV:	**0.19%**	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$4	$
Revenue Collected During FY 08:	**$**	$16,343	$
Expenditures During FY 08:	**$**	$18,824	$
Per Capita Revenue:	**$**	$2	$
Per Capita Expenditures:	**$**	$2	$
Operating Income (loss):	**$**	-$2,482	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	-28.57%	0.00%
Ending Retained Earnings for FY 08:	**$**	$32,615	$
Per Capita Ending Retained Earnings:	**$**	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Germantown Park District

Unit Code: 014/010/12 **County:** CLINTON

Fiscal Year End: 5/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $88,535

Equalized Assessed Valuation: $11,713,893

Population: 1,118

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$24,461	$127,338	$57,595
Per Capita Beginning Fund Balance:	$22	$63	$20
Revenue Collected During FY 08:	$68,876	$218,424	$130,750
Expenditures During FY 08:	$59,522	$224,581	$126,106
Per Capita Revenue:	$62	$79	$41
Per Capita Expenditures:	$53	$75	$39
Revenues over (under) Expenditures:	$9,354	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	56.81%	93.71%	54.25%
Ending Fund Balance for FY 08:	$33,815	$132,774	$64,807
Per Capita Ending Fund Balance:	$30	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$33,815	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Glen Ellyn Park District

Unit Code: 022/090/12 **County:** DUPAGE

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $27,060,768

Equalized Assessed Valuation: $1,791,392,103

Population: 29,295

Employees:

Full Time: 30

Part Time: 600

Salaries Paid: $4,341,533

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,730,947	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$127	$75	$44
Revenue Collected During FY 08:	$13,071,429	$5,726,395	$3,162,334
Expenditures During FY 08:	$12,508,578	$5,414,088	$3,152,750
Per Capita Revenue:	$446	$193	$146
Per Capita Expenditures:	$427	$178	$143
Revenues over (under) Expenditures:	$562,851	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	35.54%	54.10%	37.06%
Ending Fund Balance for FY 08:	$4,445,109	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$152	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$16,870,029	$1,194,694	$183,091
Total Unrestricted Net Assets:	-$11,589,319	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$15,800,768**	$9,301,849	$5,842,559
Per Capita Debt:	**$539**	$327	$217
General Obligation Debt over EAV:	**0.88%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Glen Ellyn Countryside Park District

Unit Code: 022/100/12 **County:** DUPAGE

Fiscal Year End: 6/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $87,200

Equalized Assessed Valuation: $98,603,820

Population: 1,410

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$99,591	$127,338	$57,595
Per Capita Beginning Fund Balance:	$71	$63	$20
Revenue Collected During FY 08:	$79,183	$218,424	$130,750
Expenditures During FY 08:	$80,203	$224,581	$126,106
Per Capita Revenue:	$56	$79	$41
Per Capita Expenditures:	$57	$75	$39
Revenues over (under) Expenditures:	-$1,020	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	122.90%	93.71%	54.25%
Ending Fund Balance for FY 08:	$98,571	$132,774	$64,807
Per Capita Ending Fund Balance:	$70	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$109,776	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Glencoe Park District

Unit Code: 016/260/12 **County:** COOK

Fiscal Year End: 2/28/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $24,137,000

Equalized Assessed Valuation: $772,216,932

Population: 9,000

Employees:

Full Time: 29

Part Time: 202

Salaries Paid: $2,509,909

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,087,164	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$343	$75	$44
Revenue Collected During FY 08:	$6,167,953	$5,726,395	$3,162,334
Expenditures During FY 08:	$5,492,006	$5,414,088	$3,152,750
Per Capita Revenue:	$685	$193	$146
Per Capita Expenditures:	$610	$178	$143
Revenues over (under) Expenditures:	$675,947	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	61.71%	54.10%	37.06%
Ending Fund Balance for FY 08:	$3,388,983	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$377	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$180,272	$1,194,694	$183,091
Total Unrestricted Net Assets:	$22,173,297	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$14,550,000**	$9,301,849	$5,842,559
Per Capita Debt:	**$1,617**	$327	$217
General Obligation Debt over EAV:	**1.88%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Glenview Park District

Unit Code: 016/270/12 **County:** COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $27,956,344

Equalized Assessed Valuation: $2,549,215,303

Population: 52,705

Employees:

Full Time: 107

Part Time: 994

Salaries Paid: $8,989,454

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$6,740,450	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$128	$75	$44
Revenue Collected During FY 08:	$18,621,083	$5,726,395	$3,162,334
Expenditures During FY 08:	$15,269,223	$5,414,088	$3,152,750
Per Capita Revenue:	$353	$193	$146
Per Capita Expenditures:	$290	$178	$143
Revenues over (under) Expenditures:	$3,351,860	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	45.06%	54.10%	37.06%
Ending Fund Balance for FY 08:	$6,879,897	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$131	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,775,434	$1,194,694	$183,091
Total Unrestricted Net Assets:	$15,356,022	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$46,615,000**	$9,301,849	$5,842,559
Per Capita Debt:	**$884**	$327	$217
General Obligation Debt over EAV:	**0.65%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$8,429,560**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$160**	$45	$
Revenue Collected During FY 08:	**$4,984,805**	$719,520	$
Expenditures During FY 08:	**$4,410,947**	$767,577	$
Per Capita Revenue:	**$95**	$22	$
Per Capita Expenditures:	**$84**	$23	$
Operating Income (loss):	**$573,858**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**191.66%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$8,453,969**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$160**	$45	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Golf Maine Park District

Unit Code: 016/280/12 **County:** COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $2,696,000

Equalized Assessed Valuation: $322,401,655

Population: 20,000

Employees:

Full Time: 7

Part Time: 38

Salaries Paid: $551,940

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$232,022	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$12	$75	$44
Revenue Collected During FY 08:	$1,031,549	$5,726,395	$3,162,334
Expenditures During FY 08:	$1,054,445	$5,414,088	$3,152,750
Per Capita Revenue:	$52	$193	$146
Per Capita Expenditures:	$53	$178	$143
Revenues over (under) Expenditures:	-$22,896	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	20.29%	54.10%	37.06%
Ending Fund Balance for FY 08:	$213,923	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$11	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$588,082	$1,194,694	$183,091
Total Unrestricted Net Assets:	-$1,555,076	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,769,000**	$9,301,849	$5,842,559
Per Capita Debt:	**$88**	$327	$217
General Obligation Debt over EAV:	**0.26%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Golfview Hills Park District

Unit Code: 022/110/12 **County:** DUPAGE

Fiscal Year End: 6/30/2008

Accounting Method: Cash

Appropriation or Budget: $39,939

Equalized Assessed Valuation: $63,332,923

Population: 950

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$151,724	$127,338	$57,595
Per Capita Beginning Fund Balance:	$160	$63	$20
Revenue Collected During FY 08:	$49,076	$218,424	$130,750
Expenditures During FY 08:	$37,765	$224,581	$126,106
Per Capita Revenue:	$52	$79	$41
Per Capita Expenditures:	$40	$75	$39
Revenues over (under) Expenditures:	$11,311	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	431.71%	93.71%	54.25%
Ending Fund Balance for FY 08:	$163,035	$132,774	$64,807
Per Capita Ending Fund Balance:	$172	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Grand Tower Park District

Unit Code: 039/020/12 **County:** JACKSON

Fiscal Year End:	6/30/2008
Accounting Method:	Cash
Appropriation or Budget:	$139,739
Equalized Assessed Valuation:	$44,153,466
Population:	624
Employees:	
Full Time:	
Part Time:	2
Salaries Paid:	$25,500

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$36,803**	$127,338	$57,595
Per Capita Beginning Fund Balance:	**$59**	$63	$20
Revenue Collected During FY 08:	**$101,579**	$218,424	$130,750
Expenditures During FY 08:	**$112,786**	$224,581	$126,106
Per Capita Revenue:	**$163**	$79	$41
Per Capita Expenditures:	**$181**	$75	$39
Revenues over (under) Expenditures:	**-$11,207**	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	**22.69%**	93.71%	54.25%
Ending Fund Balance for FY 08:	**$25,596**	$132,774	$64,807
Per Capita Ending Fund Balance:	**$41**	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$5,553	$
Total Unreserved Funds:	**$101,579**	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$45,322	$
Total Unrestricted Net Assets:	**$**	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Grandwood Park District

Unit Code: 049/040/12 **County:** LAKE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$258,806
Equalized Assessed Valuation:	$58,023,842
Population:	3,602
Employees:	
Full Time:	
Part Time:	11
Salaries Paid:	$84,329

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$186,050**	$127,338	$57,595
Per Capita Beginning Fund Balance:	**$52**	$63	$20
Revenue Collected During FY 08:	**$262,570**	$218,424	$130,750
Expenditures During FY 08:	**$263,281**	$224,581	$126,106
Per Capita Revenue:	**$73**	$79	$41
Per Capita Expenditures:	**$73**	$75	$39
Revenues over (under) Expenditures:	**-$711**	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	**70.40%**	93.71%	54.25%
Ending Fund Balance for FY 08:	**$185,339**	$132,774	$64,807
Per Capita Ending Fund Balance:	**$51**	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$5,553	$
Total Unreserved Funds:	**$**	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$45,322	$
Total Unrestricted Net Assets:	**$185,339**	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Granite City Park District

Unit Code: 057/010/12 **County:** MADISON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $2,825,736

Equalized Assessed Valuation: $358,038,523

Population: 30,796

Employees:

Full Time: 14

Part Time: 242

Salaries Paid: $1,107,907

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$457,474	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$15	$75	$44
Revenue Collected During FY 08:	$2,895,229	$5,726,395	$3,162,334
Expenditures During FY 08:	$2,724,241	$5,414,088	$3,152,750
Per Capita Revenue:	$94	$193	$146
Per Capita Expenditures:	$88	$178	$143
Revenues over (under) Expenditures:	$170,988	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	32.36%	54.10%	37.06%
Ending Fund Balance for FY 08:	$881,576	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$29	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$316,488	$1,194,694	$183,091
Total Unrestricted Net Assets:	$881,361	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$309,000**	$9,301,849	$5,842,559
Per Capita Debt:	**$10**	$327	$217
General Obligation Debt over EAV:	**0.09%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Grant Memorial Park District

Unit Code: 102/010/12 **County:** WOODFORD

Fiscal Year End: 4/14/2008

Accounting Method: Cash

Appropriation or Budget: $97,354

Equalized Assessed Valuation: $19,395,564

Population: 1,788

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$15,896	$127,338	$57,595
Per Capita Beginning Fund Balance:	$9	$63	$20
Revenue Collected During FY 08:	$34,973	$218,424	$130,750
Expenditures During FY 08:	$27,147	$224,581	$126,106
Per Capita Revenue:	$20	$79	$41
Per Capita Expenditures:	$15	$75	$39
Revenues over (under) Expenditures:	$7,826	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	87.38%	93.71%	54.25%
Ending Fund Balance for FY 08:	$23,722	$132,774	$64,807
Per Capita Ending Fund Balance:	$13	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Grayslake Park District

Unit Code: 049/050/12 **County:** LAKE

Fiscal Year End:	5/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$8,370,097
Equalized Assessed Valuation:	$694,822,481
Population:	21,387
Employees:	
Full Time:	15
Part Time:	14
Salaries Paid:	$1,327,366

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,238,759	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$58	$75	$44
Revenue Collected During FY 08:	$3,144,829	$5,726,395	$3,162,334
Expenditures During FY 08:	$3,087,138	$5,414,088	$3,152,750
Per Capita Revenue:	$147	$193	$146
Per Capita Expenditures:	$144	$178	$143
Revenues over (under) Expenditures:	$57,691	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	42.00%	54.10%	37.06%
Ending Fund Balance for FY 08:	$1,296,450	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$61	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,194,694	$183,091
Total Unrestricted Net Assets:	$3,560,778	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$6,470,000**	$9,301,849	$5,842,559
Per Capita Debt:	**$303**	$327	$217
General Obligation Debt over EAV:	**0.79%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Griggsville Park District

Unit Code: 075/010/12 **County:** PIKE

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: $29,235

Equalized Assessed Valuation: $15,649,040

Population: 1,615

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$36,374	$127,338	$57,595
Per Capita Beginning Fund Balance:	$23	$63	$20
Revenue Collected During FY 08:	$25,261	$218,424	$130,750
Expenditures During FY 08:	$21,865	$224,581	$126,106
Per Capita Revenue:	$16	$79	$41
Per Capita Expenditures:	$14	$75	$39
Revenues over (under) Expenditures:	$3,396	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	181.89%	93.71%	54.25%
Ending Fund Balance for FY 08:	$39,770	$132,774	$64,807
Per Capita Ending Fund Balance:	$25	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Gurnee Park District

Unit Code: 049/060/12 **County:** LAKE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$12,447,386
Equalized Assessed Valuation:	$1,343,524,494
Population:	31,170
Employees:	
Full Time:	39
Part Time:	365
Salaries Paid:	$3,508,561

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,445,566	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$111	$75	$44
Revenue Collected During FY 08:	$8,151,217	$5,726,395	$3,162,334
Expenditures During FY 08:	$7,125,223	$5,414,088	$3,152,750
Per Capita Revenue:	$262	$193	$146
Per Capita Expenditures:	$229	$178	$143
Revenues over (under) Expenditures:	$1,025,994	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	54.69%	54.10%	37.06%
Ending Fund Balance for FY 08:	$3,896,560	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$125	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,821,556	$1,194,694	$183,091
Total Unrestricted Net Assets:	$1,338,374	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$12,246,205**	$9,301,849	$5,842,559
Per Capita Debt:	**$393**	$327	$217
General Obligation Debt over EAV:	**0.10%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Hamilton Park District

Unit Code: 034/030/12 **County:** HANCOCK

Fiscal Year End:	5/31/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$393,823
Equalized Assessed Valuation:	$38,759,715
Population:	3,029
Employees:	
Full Time:	
Part Time:	42
Salaries Paid:	$76,284

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$78,386	$127,338	$57,595
Per Capita Beginning Fund Balance:	$26	$63	$20
Revenue Collected During FY 08:	$173,533	$218,424	$130,750
Expenditures During FY 08:	$187,267	$224,581	$126,106
Per Capita Revenue:	$57	$79	$41
Per Capita Expenditures:	$62	$75	$39
Revenues over (under) Expenditures:	-$13,734	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	34.52%	93.71%	54.25%
Ending Fund Balance for FY 08:	$64,652	$132,774	$64,807
Per Capita Ending Fund Balance:	$21	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$64,652	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$930,000	$205,715	$
Per Capita Debt:	$307	$46	$
General Obligation Debt over EAV:	2.40%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Hampshire Park District

Unit Code: 045/070/12 **County:** KANE

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $3,488,060

Equalized Assessed Valuation: $230,566,746

Population: 8,000

Employees:

Full Time: 5

Part Time: 30

Salaries Paid: $363,105

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$146,324	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$18	$75	$44
Revenue Collected During FY 08:	$938,800	$5,726,395	$3,162,334
Expenditures During FY 08:	$904,815	$5,414,088	$3,152,750
Per Capita Revenue:	$117	$193	$146
Per Capita Expenditures:	$113	$178	$143
Revenues over (under) Expenditures:	$33,985	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	14.62%	54.10%	37.06%
Ending Fund Balance for FY 08:	$132,309	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$17	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$70,218	$1,194,694	$183,091
Total Unrestricted Net Assets:	$127,473	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$2,288,000	$9,301,849	$5,842,559
Per Capita Debt:	$286	$327	$217
General Obligation Debt over EAV:	0.99%	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	$	$45	$
Revenue Collected During FY 08:	$	$719,520	$
Expenditures During FY 08:	$	$767,577	$
Per Capita Revenue:	$	$22	$
Per Capita Expenditures:	$	$23	$
Operating Income (loss):	$	-$48,057	$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	$	$1,627,569	$
Per Capita Ending Retained Earnings:	$	$45	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Hanover Park Park District

Unit Code: 016/290/12 **County:** COOK

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$8,923,268
Equalized Assessed Valuation:	$630,585,670
Population:	35,000
Employees:	
Full Time:	19
Part Time:	232
Salaries Paid:	$1,706,034

Blended Component Units

Number Submitted = 1

Hanover Park Park Foundation

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$837,033	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$24	$75	$44
Revenue Collected During FY 08:	$3,327,571	$5,726,395	$3,162,334
Expenditures During FY 08:	$3,410,879	$5,414,088	$3,152,750
Per Capita Revenue:	$95	$193	$146
Per Capita Expenditures:	$97	$178	$143
Revenues over (under) Expenditures:	-$83,308	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	22.51%	54.10%	37.06%
Ending Fund Balance for FY 08:	$767,645	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$22	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$251,973	$1,194,694	$183,091
Total Unrestricted Net Assets:	$2,339,211	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$6,998,200**	$9,301,849	$5,842,559
Per Capita Debt:	**$200**	$327	$217
General Obligation Debt over EAV:	**0.12%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Hanover Township Park District

Unit Code: 043/025/12 **County:** JO DAVIESS

Fiscal Year End: 6/30/2008

Accounting Method: Cash

Appropriation or Budget: $103,652

Equalized Assessed Valuation: $19,991,804

Population: 1,200

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$10,214	$127,338	$57,595
Per Capita Beginning Fund Balance:	$9	$63	$20
Revenue Collected During FY 08:	$84,579	$218,424	$130,750
Expenditures During FY 08:	$85,811	$224,581	$126,106
Per Capita Revenue:	$70	$79	$41
Per Capita Expenditures:	$72	$75	$39
Revenues over (under) Expenditures:	-$1,232	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	10.47%	93.71%	54.25%
Ending Fund Balance for FY 08:	$8,982	$132,774	$64,807
Per Capita Ending Fund Balance:	$7	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Harrisburg Park District

Unit Code: 082/020/12 **County:** SALINE

Fiscal Year End:	6/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$444,710
Equalized Assessed Valuation:	$70,924,463
Population:	9,573
Employees:	
Full Time:	4
Part Time:	3
Salaries Paid:	$177,076

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$133,833	$127,338	$57,595
Per Capita Beginning Fund Balance:	$14	$63	$20
Revenue Collected During FY 08:	$354,421	$218,424	$130,750
Expenditures During FY 08:	$363,645	$224,581	$126,106
Per Capita Revenue:	$37	$79	$41
Per Capita Expenditures:	$38	$75	$39
Revenues over (under) Expenditures:	-$9,224	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	33.17%	93.71%	54.25%
Ending Fund Balance for FY 08:	$120,609	$132,774	$64,807
Per Capita Ending Fund Balance:	$13	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$120,609	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$445,000**	$205,715	$
Per Capita Debt:	**$46**	$46	$
General Obligation Debt over EAV:	**0.63%**	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**-$4,215**	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$4	$
Revenue Collected During FY 08:	**$31,763**	$16,343	$
Expenditures During FY 08:	**$36,589**	$18,824	$
Per Capita Revenue:	**$3**	$2	$
Per Capita Expenditures:	**$4**	$2	$
Operating Income (loss):	**-$4,826**	-$2,482	$
Ratio of Retained Earnings to Expenditures:	**-13.78%**	-28.57%	0.00%
Ending Retained Earnings for FY 08:	**-$5,041**	$32,615	$
Per Capita Ending Retained Earnings:	**-$1**	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Havana Park District

Unit Code: 060/005/12 **County:** MASON

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$681,363
Equalized Assessed Valuation:	$58,670,586
Population:	4,000
Employees:	
Full Time:	3
Part Time:	20
Salaries Paid:	$162,153

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$258,598	$127,338	$57,595
Per Capita Beginning Fund Balance:	$65	$63	$20
Revenue Collected During FY 08:	$321,412	$218,424	$130,750
Expenditures During FY 08:	$334,276	$224,581	$126,106
Per Capita Revenue:	$80	$79	$41
Per Capita Expenditures:	$84	$75	$39
Revenues over (under) Expenditures:	-$12,864	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	80.05%	93.71%	54.25%
Ending Fund Balance for FY 08:	$267,599	$132,774	$64,807
Per Capita Ending Fund Balance:	$67	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$154,399	$45,322	$
Total Unrestricted Net Assets:	$780,012	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$300,000**	$205,715	$
Per Capita Debt:	**$75**	$46	$
General Obligation Debt over EAV:	**0.51%**	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$4	$
Revenue Collected During FY 08:	**$**	$16,343	$
Expenditures During FY 08:	**$**	$18,824	$
Per Capita Revenue:	**$**	$2	$
Per Capita Expenditures:	**$**	$2	$
Operating Income (loss):	**$**	-$2,482	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	-28.57%	0.00%
Ending Retained Earnings for FY 08:	**$**	$32,615	$
Per Capita Ending Retained Earnings:	**$**	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Hawthorne Park District

Unit Code: 016/310/12 **County:** COOK

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $1,141,230

Equalized Assessed Valuation: $144,790,006

Population: 14,645

Employees:

Full Time: 6

Part Time: 18

Salaries Paid: $342,217

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$511,080	$127,338	$57,595
Per Capita Beginning Fund Balance:	$35	$63	$20
Revenue Collected During FY 08:	$704,384	$218,424	$130,750
Expenditures During FY 08:	$620,713	$224,581	$126,106
Per Capita Revenue:	$48	$79	$41
Per Capita Expenditures:	$42	$75	$39
Revenues over (under) Expenditures:	$83,671	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	88.02%	93.71%	54.25%
Ending Fund Balance for FY 08:	$546,368	$132,774	$64,807
Per Capita Ending Fund Balance:	$37	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$76,231	$45,322	$
Total Unrestricted Net Assets:	$546,368	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,478,215**	$205,715	$
Per Capita Debt:	**$101**	$46	$
General Obligation Debt over EAV:	**0.10%**	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$4	$
Revenue Collected During FY 08:	**$**	$16,343	$
Expenditures During FY 08:	**$**	$18,824	$
Per Capita Revenue:	**$**	$2	$
Per Capita Expenditures:	**$**	$2	$
Operating Income (loss):	**$**	-$2,482	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	-28.57%	0.00%
Ending Retained Earnings for FY 08:	**$**	$32,615	$
Per Capita Ending Retained Earnings:	**$**	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Hazel Crest Park District

Unit Code: 016/320/12 **County:** COOK

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,528,446
Equalized Assessed Valuation:	$194,599,212
Population:	14,816
Employees:	
Full Time:	13
Part Time:	19
Salaries Paid:	$725,631

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$125,118	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$8	$75	$44
Revenue Collected During FY 08:	$1,009,778	$5,726,395	$3,162,334
Expenditures During FY 08:	$1,093,795	$5,414,088	$3,152,750
Per Capita Revenue:	$68	$193	$146
Per Capita Expenditures:	$74	$178	$143
Revenues over (under) Expenditures:	-$84,017	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	3.76%	54.10%	37.06%
Ending Fund Balance for FY 08:	$41,101	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$3	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,194,694	$183,091
Total Unrestricted Net Assets:	$3,688,094	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$3,088,797**	$9,301,849	$5,842,559
Per Capita Debt:	**$208**	$327	$217
General Obligation Debt over EAV:	**1.57%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Hennepin Park District

Unit Code: 078/010/12 **County:** PUTNAM

Fiscal Year End:	6/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$563,975
Equalized Assessed Valuation:	$28,290,808
Population:	705
Employees:	
Full Time:	1
Part Time:	18
Salaries Paid:	$85,162

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$418,247**	$127,338	$57,595
Per Capita Beginning Fund Balance:	**$593**	$63	$20
Revenue Collected During FY 08:	**$303,149**	$218,424	$130,750
Expenditures During FY 08:	**$263,793**	$224,581	$126,106
Per Capita Revenue:	**$430**	$79	$41
Per Capita Expenditures:	**$374**	$75	$39
Revenues over (under) Expenditures:	**$39,356**	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	**249.29%**	93.71%	54.25%
Ending Fund Balance for FY 08:	**$657,603**	$132,774	$64,807
Per Capita Ending Fund Balance:	**$933**	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$5,553	$
Total Unreserved Funds:	**$**	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**-$19,171**	$45,322	$
Total Unrestricted Net Assets:	**$457,603**	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$200,000**	$205,715	$
Per Capita Debt:	**$284**	$46	$
General Obligation Debt over EAV:	**0.71%**	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$4	$
Revenue Collected During FY 08:	**$**	$16,343	$
Expenditures During FY 08:	**$**	$18,824	$
Per Capita Revenue:	**$**	$2	$
Per Capita Expenditures:	**$**	$2	$
Operating Income (loss):	**$**	-$2,482	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	-28.57%	0.00%
Ending Retained Earnings for FY 08:	**$**	$32,615	$
Per Capita Ending Retained Earnings:	**$**	$4	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Herrin Park District

Unit Code: 100/010/12 **County:** WILLIAMSON

Fiscal Year End: 5/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $383,945

Equalized Assessed Valuation: $108,485,728

Population: 12,000

Employees:

Full Time: 3

Part Time: 33

Salaries Paid: $133,707

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$204,724	$127,338	$57,595
Per Capita Beginning Fund Balance:	$17	$63	$20
Revenue Collected During FY 08:	$336,266	$218,424	$130,750
Expenditures During FY 08:	$420,528	$224,581	$126,106
Per Capita Revenue:	$28	$79	$41
Per Capita Expenditures:	$35	$75	$39
Revenues over (under) Expenditures:	-$84,262	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	28.65%	93.71%	54.25%
Ending Fund Balance for FY 08:	$120,462	$132,774	$64,807
Per Capita Ending Fund Balance:	$10	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$513	$45,322	$
Total Unrestricted Net Assets:	$406,793	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$160,000**	$205,715	$
Per Capita Debt:	**$13**	$46	$
General Obligation Debt over EAV:	**0.15%**	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$4	$
Revenue Collected During FY 08:	**$**	$16,343	$
Expenditures During FY 08:	**$**	$18,824	$
Per Capita Revenue:	**$**	$2	$
Per Capita Expenditures:	**$**	$2	$
Operating Income (loss):	**$**	-$2,482	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	-28.57%	0.00%
Ending Retained Earnings for FY 08:	**$**	$32,615	$
Per Capita Ending Retained Earnings:	**$**	$4	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Hickory Hills Park District

Unit Code: 016/330/12 **County:** COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $2,063,337

Equalized Assessed Valuation: $410,546,063

Population: 15,006

Employees:

Full Time: 7

Part Time: 30

Salaries Paid: $495,965

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,159,436	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$77	$75	$44
Revenue Collected During FY 08:	$1,300,974	$5,726,395	$3,162,334
Expenditures During FY 08:	$1,139,973	$5,414,088	$3,152,750
Per Capita Revenue:	$87	$193	$146
Per Capita Expenditures:	$76	$178	$143
Revenues over (under) Expenditures:	$161,001	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	115.83%	54.10%	37.06%
Ending Fund Balance for FY 08:	$1,320,437	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$88	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$211,655	$1,194,694	$183,091
Total Unrestricted Net Assets:	$1,371,473	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$780,000**	$9,301,849	$5,842,559
Per Capita Debt:	**$52**	$327	$217
General Obligation Debt over EAV:	**0.19%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Highland Park Park District

Unit Code: 049/070/12 **County:** LAKE

Fiscal Year End: 3/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $18,093,297

Equalized Assessed Valuation: $2,712,047,393

Population: 31,365

Employees:

Full Time: 75

Part Time: 700

Salaries Paid: $8,303,823

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$11,285,769	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$360	$75	$44
Revenue Collected During FY 08:	$18,192,004	$5,726,395	$3,162,334
Expenditures During FY 08:	$15,702,854	$5,414,088	$3,152,750
Per Capita Revenue:	$580	$193	$146
Per Capita Expenditures:	$501	$178	$143
Revenues over (under) Expenditures:	$2,489,150	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	83.62%	54.10%	37.06%
Ending Fund Balance for FY 08:	$13,131,032	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$419	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,194,694	$183,091
Total Unrestricted Net Assets:	$28,829,689	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$12,035,000	$9,301,849	$5,842,559
Per Capita Debt:	$384	$327	$217
General Obligation Debt over EAV:	0.44%	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	$	$45	$
Revenue Collected During FY 08:	$	$719,520	$
Expenditures During FY 08:	$	$767,577	$
Per Capita Revenue:	$	$22	$
Per Capita Expenditures:	$	$23	$
Operating Income (loss):	$	-$48,057	$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	$	$1,627,569	$
Per Capita Ending Retained Earnings:	$	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Hodgkins Park District

Unit Code: 016/335/12 **County:** COOK

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,225,507
Equalized Assessed Valuation:	$117,700,498
Population:	2,050
Employees:	
Full Time:	5
Part Time:	14
Salaries Paid:	$329,103

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$493,708	$127,338	$57,595
Per Capita Beginning Fund Balance:	$241	$63	$20
Revenue Collected During FY 08:	$782,220	$218,424	$130,750
Expenditures During FY 08:	$791,896	$224,581	$126,106
Per Capita Revenue:	$382	$79	$41
Per Capita Expenditures:	$386	$75	$39
Revenues over (under) Expenditures:	-$9,676	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	61.12%	93.71%	54.25%
Ending Fund Balance for FY 08:	$484,032	$132,774	$64,807
Per Capita Ending Fund Balance:	$236	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$11,258	$45,322	$
Total Unrestricted Net Assets:	-$20,596	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$720,000**	$205,715	$
Per Capita Debt:	**$351**	$46	$
General Obligation Debt over EAV:	**0.56%**	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$4	$
Revenue Collected During FY 08:	**$**	$16,343	$
Expenditures During FY 08:	**$**	$18,824	$
Per Capita Revenue:	**$**	$2	$
Per Capita Expenditures:	**$**	$2	$
Operating Income (loss):	**$**	-$2,482	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	-28.57%	0.00%
Ending Retained Earnings for FY 08:	**$**	$32,615	$
Per Capita Ending Retained Earnings:	**$**	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Hoffman Estates Park District

Unit Code: 016/340/12 **County:** COOK

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $20,846,641

Equalized Assessed Valuation: $1,778,112,879

Population: 52,479

Employees:

Full Time: 56

Part Time: 627

Salaries Paid: $4,890,643

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$4,512,673	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$86	$75	$44
Revenue Collected During FY 08:	$13,941,643	$5,726,395	$3,162,334
Expenditures During FY 08:	$12,867,762	$5,414,088	$3,152,750
Per Capita Revenue:	$266	$193	$146
Per Capita Expenditures:	$245	$178	$143
Revenues over (under) Expenditures:	$1,073,881	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	43.42%	54.10%	37.06%
Ending Fund Balance for FY 08:	$5,586,554	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$106	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,194,694	$183,091
Total Unrestricted Net Assets:	$7,800,846	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$58,905,000**	$9,301,849	$5,842,559
Per Capita Debt:	**$1,122**	$327	$217
General Obligation Debt over EAV:	**0.61%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Hollis Park District

Unit Code: 072/020/12 **County:** PEORIA

Fiscal Year End:	12/31/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$739,650
Equalized Assessed Valuation:	$51,991,804
Population:	3,000
Employees:	
Full Time:	3
Part Time:	17
Salaries Paid:	$124,116

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$451,441**	$127,338	$57,595
Per Capita Beginning Fund Balance:	**$150**	$63	$20
Revenue Collected During FY 08:	**$512,120**	$218,424	$130,750
Expenditures During FY 08:	**$442,011**	$224,581	$126,106
Per Capita Revenue:	**$171**	$79	$41
Per Capita Expenditures:	**$147**	$75	$39
Revenues over (under) Expenditures:	**$70,109**	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	**117.99%**	93.71%	54.25%
Ending Fund Balance for FY 08:	**$521,550**	$132,774	$64,807
Per Capita Ending Fund Balance:	**$174**	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$5,553	$
Total Unreserved Funds:	**$**	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$1,854**	$45,322	$
Total Unrestricted Net Assets:	**$519,696**	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Homewood-Flossmoor Park District

Unit Code: 016/350/12 **County:** COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $16,368,794

Equalized Assessed Valuation: $667,649,323

Population: 29,744

Employees:

Full Time: 52

Part Time: 265

Salaries Paid: $4,910,757

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,279,546	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$110	$75	$44
Revenue Collected During FY 08:	$6,696,627	$5,726,395	$3,162,334
Expenditures During FY 08:	$6,146,611	$5,414,088	$3,152,750
Per Capita Revenue:	$225	$193	$146
Per Capita Expenditures:	$207	$178	$143
Revenues over (under) Expenditures:	$550,016	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	62.30%	54.10%	37.06%
Ending Fund Balance for FY 08:	$3,829,562	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$129	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,194,694	$183,091
Total Unrestricted Net Assets:	$5,383,603	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$20,215,810**	$9,301,849	$5,842,559
Per Capita Debt:	**$680**	$327	$217
General Obligation Debt over EAV:	**2.98%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$13,250,074**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$445**	$45	$
Revenue Collected During FY 08:	**$4,777,652**	$719,520	$
Expenditures During FY 08:	**$5,478,855**	$767,577	$
Per Capita Revenue:	**$161**	$22	$
Per Capita Expenditures:	**$184**	$23	$
Operating Income (loss):	**-$701,203**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**229.04%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$12,548,871**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$422**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Horner Park District

Unit Code: 088/030/12 **County:** ST. CLAIR

Fiscal Year End:	9/30/2008
Accounting Method:	Cash
Appropriation or Budget:	$115,000
Equalized Assessed Valuation:	$72,670,312
Population:	4,400
Employees:	
Full Time:	1
Part Time:	3
Salaries Paid:	$40,501

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$43,008**	$127,338	$57,595
Per Capita Beginning Fund Balance:	**$10**	$63	$20
Revenue Collected During FY 08:	**$119,541**	$218,424	$130,750
Expenditures During FY 08:	**$109,972**	$224,581	$126,106
Per Capita Revenue:	**$27**	$79	$41
Per Capita Expenditures:	**$25**	$75	$39
Revenues over (under) Expenditures:	**$9,569**	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	**89.24%**	93.71%	54.25%
Ending Fund Balance for FY 08:	**$98,143**	$132,774	$64,807
Per Capita Ending Fund Balance:	**$22**	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$5,553	$
Total Unreserved Funds:	**$98,143**	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$45,322	$
Total Unrestricted Net Assets:	**$**	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Huntley Park District

Unit Code: 063/030/12 **County:** MCHENRY

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $13,396,579

Equalized Assessed Valuation: $1,465,087,134

Population: 40,000

Employees:

Full Time: 28

Part Time: 295

Salaries Paid: $2,511,236

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,052,734	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$76	$75	$44
Revenue Collected During FY 08:	$6,147,901	$5,726,395	$3,162,334
Expenditures During FY 08:	$5,478,060	$5,414,088	$3,152,750
Per Capita Revenue:	$154	$193	$146
Per Capita Expenditures:	$137	$178	$143
Revenues over (under) Expenditures:	$669,841	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	58.74%	54.10%	37.06%
Ending Fund Balance for FY 08:	$3,217,945	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$80	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,274,880	$1,194,694	$183,091
Total Unrestricted Net Assets:	$4,258,556	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$20,563,253**	$9,301,849	$5,842,559
Per Capita Debt:	**$514**	$327	$217
General Obligation Debt over EAV:	**0.99%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Hutsonville Park District

Unit Code: 017/020/12 **County:** CRAWFORD

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: $25,059

Equalized Assessed Valuation: $9,701,754

Population: 1,303

Employees:

Full Time:

Part Time: 1

Salaries Paid: $4,200

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$32,447	$127,338	$57,595
Per Capita Beginning Fund Balance:	$25	$63	$20
Revenue Collected During FY 08:	$24,823	$218,424	$130,750
Expenditures During FY 08:	$26,300	$224,581	$126,106
Per Capita Revenue:	$19	$79	$41
Per Capita Expenditures:	$20	$75	$39
Revenues over (under) Expenditures:	-$1,477	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	117.76%	93.71%	54.25%
Ending Fund Balance for FY 08:	$30,970	$132,774	$64,807
Per Capita Ending Fund Balance:	$24	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Illini Park District

Unit Code: 055/020/12 **County:** MACON

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: $27,800

Equalized Assessed Valuation: $22,582,856

Population: 1,563

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$5,161	$127,338	$57,595
Per Capita Beginning Fund Balance:	$3	$63	$20
Revenue Collected During FY 08:	$25,778	$218,424	$130,750
Expenditures During FY 08:	$27,765	$224,581	$126,106
Per Capita Revenue:	$16	$79	$41
Per Capita Expenditures:	$18	$75	$39
Revenues over (under) Expenditures:	-$1,987	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	11.43%	93.71%	54.25%
Ending Fund Balance for FY 08:	$3,174	$132,774	$64,807
Per Capita Ending Fund Balance:	$2	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Inverness Park District

Unit Code: 016/360/12 **County:** COOK

Fiscal Year End: 5/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $477,075

Equalized Assessed Valuation: $264,854,788

Population: 4,000

Employees:

Full Time:

Part Time: 21

Salaries Paid: $106,455

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$520,740	$127,338	$57,595
Per Capita Beginning Fund Balance:	$130	$63	$20
Revenue Collected During FY 08:	$435,793	$218,424	$130,750
Expenditures During FY 08:	$321,401	$224,581	$126,106
Per Capita Revenue:	$109	$79	$41
Per Capita Expenditures:	$80	$75	$39
Revenues over (under) Expenditures:	$114,392	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	197.61%	93.71%	54.25%
Ending Fund Balance for FY 08:	$635,132	$132,774	$64,807
Per Capita Ending Fund Balance:	$159	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$342,998	$45,322	$
Total Unrestricted Net Assets:	$332,421	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$540,530**	$205,715	$
Per Capita Debt:	**$135**	$46	$
General Obligation Debt over EAV:	**0.20%**	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Itasca Park District

Unit Code: 022/120/12 **County:** DUPAGE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$6,867,015
Equalized Assessed Valuation:	$573,940,567
Population:	9,000
Employees:	
Full Time:	11
Part Time:	270
Salaries Paid:	$1,117,839

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,113,396	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$124	$75	$44
Revenue Collected During FY 08:	$2,786,512	$5,726,395	$3,162,334
Expenditures During FY 08:	$2,701,362	$5,414,088	$3,152,750
Per Capita Revenue:	$310	$193	$146
Per Capita Expenditures:	$300	$178	$143
Revenues over (under) Expenditures:	$85,150	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	44.37%	54.10%	37.06%
Ending Fund Balance for FY 08:	$1,198,546	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$133	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	-$5,770,511	$1,194,694	$183,091
Total Unrestricted Net Assets:	$4,817,532	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$7,044,002**	$9,301,849	$5,842,559
Per Capita Debt:	**$783**	$327	$217
General Obligation Debt over EAV:	**1.23%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Ivanhoe Park District

Unit Code: 016/370/12 **County:** COOK

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$466,812
Equalized Assessed Valuation:	$55,396,946
Population:	8,500
Employees:	
Full Time:	5
Part Time:	
Salaries Paid:	$90,242

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	-$114,807	$127,338	$57,595
Per Capita Beginning Fund Balance:	-$14	$63	$20
Revenue Collected During FY 08:	$225,802	$218,424	$130,750
Expenditures During FY 08:	$287,721	$224,581	$126,106
Per Capita Revenue:	$27	$79	$41
Per Capita Expenditures:	$34	$75	$39
Revenues over (under) Expenditures:	-$61,919	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	-61.42%	93.71%	54.25%
Ending Fund Balance for FY 08:	-$176,726	$132,774	$64,807
Per Capita Ending Fund Balance:	-$21	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$651,794	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$300,000	$205,715	$
Per Capita Debt:	$35	$46	$
General Obligation Debt over EAV:	0.54%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Joliet Park District

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

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$18,934,986
Equalized Assessed Valuation:	$2,050,298,718
Population:	140,000
Employees:	
Full Time:	68
Part Time:	840
Salaries Paid:	$6,919,107

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$213,030	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$2	$75	$44
Revenue Collected During FY 08:	$13,220,458	$5,726,395	$3,162,334
Expenditures During FY 08:	$12,477,324	$5,414,088	$3,152,750
Per Capita Revenue:	$94	$193	$146
Per Capita Expenditures:	$89	$178	$143
Revenues over (under) Expenditures:	$743,134	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	3.03%	54.10%	37.06%
Ending Fund Balance for FY 08:	$377,583	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$3	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$4,200,510	$1,194,694	$183,091
Total Unrestricted Net Assets:	$1,623,110	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$15,723,720**	$9,301,849	$5,842,559
Per Capita Debt:	**$112**	$327	$217
General Obligation Debt over EAV:	**0.68%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$7,604,418**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$54**	$45	$
Revenue Collected During FY 08:	**$690,983**	$719,520	$
Expenditures During FY 08:	**$1,007,722**	$767,577	$
Per Capita Revenue:	**$5**	$22	$
Per Capita Expenditures:	**$7**	$23	$
Operating Income (loss):	**-$316,739**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**717.90%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$7,234,460**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$52**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Justice Park District

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

Fiscal Year End: 12/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $368,954

Equalized Assessed Valuation: $144,948,748

Population: 12,692

Employees:

Full Time: 4

Part Time: 15

Salaries Paid: $141,768

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$83,863	$127,338	$57,595
Per Capita Beginning Fund Balance:	$7	$63	$20
Revenue Collected During FY 08:	$332,974	$218,424	$130,750
Expenditures During FY 08:	$274,958	$224,581	$126,106
Per Capita Revenue:	$26	$79	$41
Per Capita Expenditures:	$22	$75	$39
Revenues over (under) Expenditures:	$58,016	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	80.86%	93.71%	54.25%
Ending Fund Balance for FY 08:	$222,337	$132,774	$64,807
Per Capita Ending Fund Balance:	$18	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$480,781	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$654,338**	$205,715	$
Per Capita Debt:	**$52**	$46	$
General Obligation Debt over EAV:	**0.13%**	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**-$739,854**	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	**-$58**	$4	$
Revenue Collected During FY 08:	**$48,524**	$16,343	$
Expenditures During FY 08:	**$18,502**	$18,824	$
Per Capita Revenue:	**$4**	$2	$
Per Capita Expenditures:	**$1**	$2	$
Operating Income (loss):	**$30,022**	-$2,482	$
Ratio of Retained Earnings to Expenditures:	**-3977.69%**	-28.57%	0.00%
Ending Retained Earnings for FY 08:	**-$735,952**	$32,615	$
Per Capita Ending Retained Earnings:	**-$58**	$4	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Kankakee Valley Park District

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

Fiscal Year End: 5/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $6,000,000

Equalized Assessed Valuation: $384,271,808

Population: 36,000

Employees:

Full Time: 14

Part Time: 178

Salaries Paid: $1,013,681

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,138,192	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$32	$75	$44
Revenue Collected During FY 08:	$1,974,815	$5,726,395	$3,162,334
Expenditures During FY 08:	$1,705,801	$5,414,088	$3,152,750
Per Capita Revenue:	$55	$193	$146
Per Capita Expenditures:	$47	$178	$143
Revenues over (under) Expenditures:	$269,014	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	79.55%	54.10%	37.06%
Ending Fund Balance for FY 08:	$1,356,906	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$38	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,313,481	$1,194,694	$183,091
Total Unrestricted Net Assets:	$591,241	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,760,000**	$9,301,849	$5,842,559
Per Capita Debt:	**$49**	$327	$217
General Obligation Debt over EAV:	**0.15%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$12,380,785**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$344**	$45	$
Revenue Collected During FY 08:	**$769,159**	$719,520	$
Expenditures During FY 08:	**$1,299,001**	$767,577	$
Per Capita Revenue:	**$21**	$22	$
Per Capita Expenditures:	**$36**	$23	$
Operating Income (loss):	**-$529,842**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**917.05%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$11,912,434**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$331**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Kenilworth Park District

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

Fiscal Year End: 5/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $524,610

Equalized Assessed Valuation: $361,536,274

Population: 2,399

Employees:

Full Time: 3

Part Time: 1

Salaries Paid: $261,182

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,620,738	$127,338	$57,595
Per Capita Beginning Fund Balance:	$676	$63	$20
Revenue Collected During FY 08:	$620,233	$218,424	$130,750
Expenditures During FY 08:	$565,196	$224,581	$126,106
Per Capita Revenue:	$259	$79	$41
Per Capita Expenditures:	$236	$75	$39
Revenues over (under) Expenditures:	$55,037	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	296.49%	93.71%	54.25%
Ending Fund Balance for FY 08:	$1,675,775	$132,774	$64,807
Per Capita Ending Fund Balance:	$699	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,265,099	$45,322	$
Total Unrestricted Net Assets:	$386,082	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Kewanee Park District

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

Fiscal Year End: 12/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $938,613

Equalized Assessed Valuation: $84,758,774

Population: 11,000

Employees:

Full Time: 7

Part Time: 79

Salaries Paid: $455,084

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	-$67,237	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	-$6	$75	$44
Revenue Collected During FY 08:	$966,281	$5,726,395	$3,162,334
Expenditures During FY 08:	$1,264,432	$5,414,088	$3,152,750
Per Capita Revenue:	$88	$193	$146
Per Capita Expenditures:	$115	$178	$143
Revenues over (under) Expenditures:	-$298,151	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	10.71%	54.10%	37.06%
Ending Fund Balance for FY 08:	$135,414	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$12	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$135,414	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,194,694	$183,091
Total Unrestricted Net Assets:	$	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,077,025**	$9,301,849	$5,842,559
Per Capita Debt:	**$98**	$327	$217
General Obligation Debt over EAV:	**0.67%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Kingsbury Park District

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

Fiscal Year End: 12/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $1,415,518

Equalized Assessed Valuation: $84,053,976

Population: 9,700

Employees:

Full Time: 3

Part Time: 70

Salaries Paid: $166,337

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$516,432	$127,338	$57,595
Per Capita Beginning Fund Balance:	$53	$63	$20
Revenue Collected During FY 08:	$460,498	$218,424	$130,750
Expenditures During FY 08:	$424,805	$224,581	$126,106
Per Capita Revenue:	$47	$79	$41
Per Capita Expenditures:	$44	$75	$39
Revenues over (under) Expenditures:	$35,693	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	129.97%	93.71%	54.25%
Ending Fund Balance for FY 08:	$552,125	$132,774	$64,807
Per Capita Ending Fund Balance:	$57	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$492,360	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Kingston Park District

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

Fiscal Year End: 3/31/2008

Accounting Method: Cash

Appropriation or Budget: $100,400

Equalized Assessed Valuation: $79,963,819

Population: 2,577

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$13,471	$127,338	$57,595
Per Capita Beginning Fund Balance:	$5	$63	$20
Revenue Collected During FY 08:	$45,994	$218,424	$130,750
Expenditures During FY 08:	$38,689	$224,581	$126,106
Per Capita Revenue:	$18	$79	$41
Per Capita Expenditures:	$15	$75	$39
Revenues over (under) Expenditures:	$7,305	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	53.70%	93.71%	54.25%
Ending Fund Balance for FY 08:	$20,776	$132,774	$64,807
Per Capita Ending Fund Balance:	$8	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Kirkwood Park District

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

Fiscal Year End:	6/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$43,675
Equalized Assessed Valuation:	$9,391,510
Population:	1,000
Employees:	
Full Time:	
Part Time:	1
Salaries Paid:	$11,509

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$23,100	$127,338	$57,595
Per Capita Beginning Fund Balance:	$23	$63	$20
Revenue Collected During FY 08:	$16,963	$218,424	$130,750
Expenditures During FY 08:	$30,426	$224,581	$126,106
Per Capita Revenue:	$17	$79	$41
Per Capita Expenditures:	$30	$75	$39
Revenues over (under) Expenditures:	-$13,463	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	31.67%	93.71%	54.25%
Ending Fund Balance for FY 08:	$9,637	$132,774	$64,807
Per Capita Ending Fund Balance:	$10	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$9,637	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: La Grange Park District

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

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$5,240,058
Equalized Assessed Valuation:	$612,525,585
Population:	16,539
Employees:	
Full Time:	13
Part Time:	76
Salaries Paid:	$769,571

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$672,611**	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	**$41**	$75	$44
Revenue Collected During FY 08:	**$2,472,868**	$5,726,395	$3,162,334
Expenditures During FY 08:	**$2,153,313**	$5,414,088	$3,152,750
Per Capita Revenue:	**$150**	$193	$146
Per Capita Expenditures:	**$130**	$178	$143
Revenues over (under) Expenditures:	**$319,555**	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	**39.11%**	54.10%	37.06%
Ending Fund Balance for FY 08:	**$842,166**	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	**$51**	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$	$
Total Unreserved Funds:	**$**	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$1,194,694	$183,091
Total Unrestricted Net Assets:	**$3,413,723**	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$9,507,000**	$9,301,849	$5,842,559
Per Capita Debt:	**$575**	$327	$217
General Obligation Debt over EAV:	**1.12%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: La Grange Park Park District

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

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $1,301,050

Equalized Assessed Valuation: $352,977,182

Population: 13,295

Employees:

Full Time: 5

Part Time: 77

Salaries Paid: $476,000

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$945,878	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$71	$75	$44
Revenue Collected During FY 08:	$1,150,931	$5,726,395	$3,162,334
Expenditures During FY 08:	$1,089,165	$5,414,088	$3,152,750
Per Capita Revenue:	$87	$193	$146
Per Capita Expenditures:	$82	$178	$143
Revenues over (under) Expenditures:	$61,766	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	92.52%	54.10%	37.06%
Ending Fund Balance for FY 08:	$1,007,644	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$76	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$184,000	$1,194,694	$183,091
Total Unrestricted Net Assets:	$1,759,668	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,145,000**	$9,301,849	$5,842,559
Per Capita Debt:	**$161**	$327	$217
General Obligation Debt over EAV:	**0.61%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: La Harpe Park District

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

Fiscal Year End: 12/31/2008

Accounting Method: Cash

Appropriation or Budget: $99,950

Equalized Assessed Valuation: $7,528,078

Population: 1,300

Employees:

Full Time:

Part Time: 18

Salaries Paid: $45,196

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$819,938	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$631	$75	$44
Revenue Collected During FY 08:	$1,305,077	$5,726,395	$3,162,334
Expenditures During FY 08:	$136,753	$5,414,088	$3,152,750
Per Capita Revenue:	$1,004	$193	$146
Per Capita Expenditures:	$105	$178	$143
Revenues over (under) Expenditures:	$1,168,324	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	1453.91%	54.10%	37.06%
Ending Fund Balance for FY 08:	$1,988,262	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$1,529	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$1,988,262	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,194,694	$183,091
Total Unrestricted Net Assets:	$	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$9,301,849	$5,842,559
Per Capita Debt:	$	$327	$217
General Obligation Debt over EAV:	0.00%	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	$	$45	$
Revenue Collected During FY 08:	$	$719,520	$
Expenditures During FY 08:	$	$767,577	$
Per Capita Revenue:	$	$22	$
Per Capita Expenditures:	$	$23	$
Operating Income (loss):	$	-$48,057	$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	$	$1,627,569	$
Per Capita Ending Retained Earnings:	$	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Lafayette Park District

Unit Code: 087/010/12 **County:** STARK

Fiscal Year End: 5/31/2008

Accounting Method: Cash

Appropriation or Budget: $78,500

Equalized Assessed Valuation: $7,899,849

Population: 600

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$9,159	$127,338	$57,595
Per Capita Beginning Fund Balance:	$15	$63	$20
Revenue Collected During FY 08:	$19,110	$218,424	$130,750
Expenditures During FY 08:	$23,386	$224,581	$126,106
Per Capita Revenue:	$32	$79	$41
Per Capita Expenditures:	$39	$75	$39
Revenues over (under) Expenditures:	-$4,276	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	20.88%	93.71%	54.25%
Ending Fund Balance for FY 08:	$4,883	$132,774	$64,807
Per Capita Ending Fund Balance:	$8	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$4,884	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Lake Bluff Park District

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

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $8,016,800

Equalized Assessed Valuation: $712,875,854

Population: 18,000

Employees:

Full Time: 20

Part Time: 333

Salaries Paid: $2,198,548

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$551,989	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$31	$75	$44
Revenue Collected During FY 08:	$3,179,838	$5,726,395	$3,162,334
Expenditures During FY 08:	$2,993,651	$5,414,088	$3,152,750
Per Capita Revenue:	$177	$193	$146
Per Capita Expenditures:	$166	$178	$143
Revenues over (under) Expenditures:	$186,187	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	22.38%	54.10%	37.06%
Ending Fund Balance for FY 08:	$669,875	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$37	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$72,508	$1,194,694	$183,091
Total Unrestricted Net Assets:	$1,402,423	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$7,108,683**	$9,301,849	$5,842,559
Per Capita Debt:	**$395**	$327	$217
General Obligation Debt over EAV:	**0.24%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$311,218**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$17**	$45	$
Revenue Collected During FY 08:	**$1,590,173**	$719,520	$
Expenditures During FY 08:	**$1,787,669**	$767,577	$
Per Capita Revenue:	**$88**	$22	$
Per Capita Expenditures:	**$99**	$23	$
Operating Income (loss):	**-$197,496**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**3.96%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$70,736**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$4**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Lamotte Park District

Unit Code: 017/010/12 **County:** CRAWFORD

Fiscal Year End:	5/26/2008
Accounting Method:	Cash
Appropriation or Budget:	$51,789
Equalized Assessed Valuation:	$17,578,718
Population:	1,400
Employees:	
Full Time:	1
Part Time:	
Salaries Paid:	$10,400

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$9,515**	$127,338	$57,595
Per Capita Beginning Fund Balance:	**$7**	$63	$20
Revenue Collected During FY 08:	**$68,967**	$218,424	$130,750
Expenditures During FY 08:	**$65,162**	$224,581	$126,106
Per Capita Revenue:	**$49**	$79	$41
Per Capita Expenditures:	**$47**	$75	$39
Revenues over (under) Expenditures:	**$3,805**	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	**20.44%**	93.71%	54.25%
Ending Fund Balance for FY 08:	**$13,320**	$132,774	$64,807
Per Capita Ending Fund Balance:	**$10**	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$5,553	$
Total Unreserved Funds:	**$**	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$45,322	$
Total Unrestricted Net Assets:	**$**	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Lan Oak Park District

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

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $4,281,260

Equalized Assessed Valuation: $469,966,295

Population: 27,093

Employees:

Full Time: 14

Part Time: 66

Salaries Paid: $615,102

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$617,891**	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	**$23**	$75	$44
Revenue Collected During FY 08:	**$1,209,192**	$5,726,395	$3,162,334
Expenditures During FY 08:	**$1,211,956**	$5,414,088	$3,152,750
Per Capita Revenue:	**$45**	$193	$146
Per Capita Expenditures:	**$45**	$178	$143
Revenues over (under) Expenditures:	**-$2,764**	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	**29.96%**	54.10%	37.06%
Ending Fund Balance for FY 08:	**$363,146**	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	**$13**	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$	$
Total Unreserved Funds:	**$**	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$1,194,694	$183,091
Total Unrestricted Net Assets:	**$1,740,219**	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$3,369,351**	$9,301,849	$5,842,559
Per Capita Debt:	**$124**	$327	$217
General Obligation Debt over EAV:	**0.69%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$110,951**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$4**	$45	$
Revenue Collected During FY 08:	**$382,692**	$719,520	$
Expenditures During FY 08:	**$404,724**	$767,577	$
Per Capita Revenue:	**$14**	$22	$
Per Capita Expenditures:	**$15**	$23	$
Operating Income (loss):	**-$22,032**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**30.56%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$123,666**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$5**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Lanterman Park District

Unit Code: 051/010/12 **County:** LAWRENCE

Fiscal Year End: 3/31/2008

Accounting Method: Cash

Appropriation or Budget: $15,409

Equalized Assessed Valuation: $2,000,000

Population: 2,000

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$29,385	$127,338	$57,595
Per Capita Beginning Fund Balance:	$15	$63	$20
Revenue Collected During FY 08:	$40,142	$218,424	$130,750
Expenditures During FY 08:	$53,820	$224,581	$126,106
Per Capita Revenue:	$20	$79	$41
Per Capita Expenditures:	$27	$75	$39
Revenues over (under) Expenditures:	-$13,678	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	29.18%	93.71%	54.25%
Ending Fund Balance for FY 08:	$15,707	$132,774	$64,807
Per Capita Ending Fund Balance:	$8	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Lawrence Park District

Unit Code: 051/020/12 **County:** LAWRENCE

Fiscal Year End:	6/30/2008
Accounting Method:	Cash
Appropriation or Budget:	$108,755
Equalized Assessed Valuation:	$44,855,615
Population:	7,041
Employees:	
Full Time:	1
Part Time:	
Salaries Paid:	$7,200

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$17,509**	$127,338	$57,595
Per Capita Beginning Fund Balance:	**$2**	$63	$20
Revenue Collected During FY 08:	**$110,114**	$218,424	$130,750
Expenditures During FY 08:	**$104,644**	$224,581	$126,106
Per Capita Revenue:	**$16**	$79	$41
Per Capita Expenditures:	**$15**	$75	$39
Revenues over (under) Expenditures:	**$5,470**	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	**21.96%**	93.71%	54.25%
Ending Fund Balance for FY 08:	**$22,979**	$132,774	$64,807
Per Capita Ending Fund Balance:	**$3**	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$5,553	$
Total Unreserved Funds:	**$22,979**	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$45,322	$
Total Unrestricted Net Assets:	**$**	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Le Roy Park District

Unit Code: 064/010/12 **County:** MCLEAN

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $407,113

Equalized Assessed Valuation: $79,937,250

Population: 5,000

Employees:

Full Time:

Part Time: 7

Salaries Paid: $22,440

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$40,547	$127,338	$57,595
Per Capita Beginning Fund Balance:	$8	$63	$20
Revenue Collected During FY 08:	$315,314	$218,424	$130,750
Expenditures During FY 08:	$221,229	$224,581	$126,106
Per Capita Revenue:	$63	$79	$41
Per Capita Expenditures:	$44	$75	$39
Revenues over (under) Expenditures:	$94,085	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	41.56%	93.71%	54.25%
Ending Fund Balance for FY 08:	$91,940	$132,774	$64,807
Per Capita Ending Fund Balance:	$18	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$127,917	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Lemont Park District

Unit Code: 016/405/12 **County:** COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $22,164,203

Equalized Assessed Valuation: $870,441,611

Population: 15,475

Employees:

Full Time: 15

Part Time: 48

Salaries Paid: $1,142,410

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,002,549	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$129	$75	$44
Revenue Collected During FY 08:	$2,755,683	$5,726,395	$3,162,334
Expenditures During FY 08:	$2,517,364	$5,414,088	$3,152,750
Per Capita Revenue:	$178	$193	$146
Per Capita Expenditures:	$163	$178	$143
Revenues over (under) Expenditures:	$238,319	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	89.02%	54.10%	37.06%
Ending Fund Balance for FY 08:	$2,240,868	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$145	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,194,694	$183,091
Total Unrestricted Net Assets:	$7,607,538	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$17,555,000**	$9,301,849	$5,842,559
Per Capita Debt:	**$1,134**	$327	$217
General Obligation Debt over EAV:	**2.02%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Lena Park District

Unit Code: 089/020/12 **County:** STEPHENSON

Fiscal Year End:	4/30/2008
Accounting Method:	Cash
Appropriation or Budget:	$1,030,300
Equalized Assessed Valuation:	$66,773,027
Population:	5,311
Employees:	
Full Time:	
Part Time:	118
Salaries Paid:	$134,623

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	-$72,052	$127,338	$57,595
Per Capita Beginning Fund Balance:	-$14	$63	$20
Revenue Collected During FY 08:	$322,186	$218,424	$130,750
Expenditures During FY 08:	$331,035	$224,581	$126,106
Per Capita Revenue:	$61	$79	$41
Per Capita Expenditures:	$62	$75	$39
Revenues over (under) Expenditures:	-$8,849	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	-24.44%	93.71%	54.25%
Ending Fund Balance for FY 08:	-$80,901	$132,774	$64,807
Per Capita Ending Fund Balance:	-$15	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	-$80,562	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,040,612**	$205,715	$
Per Capita Debt:	**$196**	$46	$
General Obligation Debt over EAV:	**1.47%**	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$4	$
Revenue Collected During FY 08:	**$**	$16,343	$
Expenditures During FY 08:	**$**	$18,824	$
Per Capita Revenue:	**$**	$2	$
Per Capita Expenditures:	**$**	$2	$
Operating Income (loss):	**$**	-$2,482	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	-28.57%	0.00%
Ending Retained Earnings for FY 08:	**$**	$32,615	$
Per Capita Ending Retained Earnings:	**$**	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Lexington Park District

Unit Code: 064/020/12 **County:** MCLEAN

Fiscal Year End:	3/31/2008
Accounting Method:	Cash
Appropriation or Budget:	$107,573
Equalized Assessed Valuation:	$57,382,922
Population:	3,000
Employees:	
Full Time:	
Part Time:	23
Salaries Paid:	$43,753

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$23,703	$127,338	$57,595
Per Capita Beginning Fund Balance:	$8	$63	$20
Revenue Collected During FY 08:	$191,604	$218,424	$130,750
Expenditures During FY 08:	$183,580	$224,581	$126,106
Per Capita Revenue:	$64	$79	$41
Per Capita Expenditures:	$61	$75	$39
Revenues over (under) Expenditures:	$8,024	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	17.28%	93.71%	54.25%
Ending Fund Balance for FY 08:	$31,727	$132,774	$64,807
Per Capita Ending Fund Balance:	$11	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$31,727	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Limestone Park District

Unit Code: 046/020/12 **County:** KANKAKEE

Fiscal Year End: 5/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $133,700

Equalized Assessed Valuation: $106,024,514

Population: 4,000

Employees:

Full Time:

Part Time: 18

Salaries Paid: $37,793

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$64,027	$127,338	$57,595
Per Capita Beginning Fund Balance:	$16	$63	$20
Revenue Collected During FY 08:	$149,048	$218,424	$130,750
Expenditures During FY 08:	$143,371	$224,581	$126,106
Per Capita Revenue:	$37	$79	$41
Per Capita Expenditures:	$36	$75	$39
Revenues over (under) Expenditures:	$5,677	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	48.62%	93.71%	54.25%
Ending Fund Balance for FY 08:	$69,704	$132,774	$64,807
Per Capita Ending Fund Balance:	$17	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	-$455,681	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Lincoln Park District

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

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $1,148,714

Equalized Assessed Valuation: $152,073,084

Population: 15,100

Employees:

Full Time: 7

Part Time: 15

Salaries Paid: $418,696

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$164,726	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$11	$75	$44
Revenue Collected During FY 08:	$853,424	$5,726,395	$3,162,334
Expenditures During FY 08:	$806,831	$5,414,088	$3,152,750
Per Capita Revenue:	$57	$193	$146
Per Capita Expenditures:	$53	$178	$143
Revenues over (under) Expenditures:	$46,593	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	27.43%	54.10%	37.06%
Ending Fund Balance for FY 08:	$221,353	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$15	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$52,695	$1,194,694	$183,091
Total Unrestricted Net Assets:	$1,103,496	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,595,000**	$9,301,849	$5,842,559
Per Capita Debt:	**$106**	$327	$217
General Obligation Debt over EAV:	**1.05%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Lindenhurst Park District

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

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$3,472,538
Equalized Assessed Valuation:	$385,056,392
Population:	14,632
Employees:	
Full Time:	7
Part Time:	7
Salaries Paid:	$606,349

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$171,962	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$12	$75	$44
Revenue Collected During FY 08:	$1,794,681	$5,726,395	$3,162,334
Expenditures During FY 08:	$1,802,461	$5,414,088	$3,152,750
Per Capita Revenue:	$123	$193	$146
Per Capita Expenditures:	$123	$178	$143
Revenues over (under) Expenditures:	-$7,780	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	9.11%	54.10%	37.06%
Ending Fund Balance for FY 08:	$164,182	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$11	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,194,694	$183,091
Total Unrestricted Net Assets:	$1,283,256	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$4,871,419**	$9,301,849	$5,842,559
Per Capita Debt:	**$333**	$327	$217
General Obligation Debt over EAV:	**0.00%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Lisle Park District

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

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $9,961,351

Equalized Assessed Valuation: $1,377,671,035

Population: 32,000

Employees:

Full Time: 35

Part Time: 90

Salaries Paid: $2,896,042

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,011,293	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$63	$75	$44
Revenue Collected During FY 08:	$5,099,532	$5,726,395	$3,162,334
Expenditures During FY 08:	$4,842,401	$5,414,088	$3,152,750
Per Capita Revenue:	$159	$193	$146
Per Capita Expenditures:	$151	$178	$143
Revenues over (under) Expenditures:	$257,131	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	43.00%	54.10%	37.06%
Ending Fund Balance for FY 08:	$2,082,422	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$65	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,374,598	$1,194,694	$183,091
Total Unrestricted Net Assets:	$1,828,510	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$11,277,613**	$9,301,849	$5,842,559
Per Capita Debt:	**$352**	$327	$217
General Obligation Debt over EAV:	**0.66%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,896,233**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$91**	$45	$
Revenue Collected During FY 08:	**$1,968,147**	$719,520	$
Expenditures During FY 08:	**$2,220,980**	$767,577	$
Per Capita Revenue:	**$62**	$22	$
Per Capita Expenditures:	**$69**	$23	$
Operating Income (loss):	**-$252,833**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**127.54%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$2,832,633**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$89**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Litchfield Park District

Unit Code: 068/010/12 **County:** MONTGOME

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$438,145
Equalized Assessed Valuation:	$71,390,468
Population:	6,815
Employees:	
Full Time:	3
Part Time:	6
Salaries Paid:	$118,590

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$34,372**	$127,338	$57,595
Per Capita Beginning Fund Balance:	**$5**	$63	$20
Revenue Collected During FY 08:	**$277,456**	$218,424	$130,750
Expenditures During FY 08:	**$252,013**	$224,581	$126,106
Per Capita Revenue:	**$41**	$79	$41
Per Capita Expenditures:	**$37**	$75	$39
Revenues over (under) Expenditures:	**$25,443**	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	**19.89%**	93.71%	54.25%
Ending Fund Balance for FY 08:	**$50,137**	$132,774	$64,807
Per Capita Ending Fund Balance:	**$7**	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$5,553	$
Total Unreserved Funds:	**$**	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$45,322	$
Total Unrestricted Net Assets:	**$65,888**	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$130,000**	$205,715	$
Per Capita Debt:	**$19**	$46	$
General Obligation Debt over EAV:	**0.18%**	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Lockport Park District

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

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $18,193,265

Equalized Assessed Valuation: $1,841,578,360

Population: 70,000

Employees:

Full Time: 38

Part Time: 402

Salaries Paid: $3,530,237

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,202,710	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$31	$75	$44
Revenue Collected During FY 08:	$6,944,266	$5,726,395	$3,162,334
Expenditures During FY 08:	$6,404,981	$5,414,088	$3,152,750
Per Capita Revenue:	$99	$193	$146
Per Capita Expenditures:	$91	$178	$143
Revenues over (under) Expenditures:	$539,285	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	33.40%	54.10%	37.06%
Ending Fund Balance for FY 08:	$2,138,995	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$31	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,156,830	$1,194,694	$183,091
Total Unrestricted Net Assets:	$5,956,384	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$11,076,358**	$9,301,849	$5,842,559
Per Capita Debt:	**$158**	$327	$217
General Obligation Debt over EAV:	**0.60%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$9,429,135**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$135**	$45	$
Revenue Collected During FY 08:	**$3,419,408**	$719,520	$
Expenditures During FY 08:	**$3,504,928**	$767,577	$
Per Capita Revenue:	**$49**	$22	$
Per Capita Expenditures:	**$50**	$23	$
Operating Income (loss):	**-$85,520**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**265.02%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$9,288,789**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$133**	$45	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Lombard Park District

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

Fiscal Year End: 12/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $8,845,991

Equalized Assessed Valuation: $1,481,225,330

Population: 43,894

Employees:

Full Time: 32

Part Time: 310

Salaries Paid: $2,348,105

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,060,570	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$24	$75	$44
Revenue Collected During FY 08:	$5,366,930	$5,726,395	$3,162,334
Expenditures During FY 08:	$4,986,224	$5,414,088	$3,152,750
Per Capita Revenue:	$122	$193	$146
Per Capita Expenditures:	$114	$178	$143
Revenues over (under) Expenditures:	$380,706	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	19.08%	54.10%	37.06%
Ending Fund Balance for FY 08:	$951,316	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$22	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,278,619	$1,194,694	$183,091
Total Unrestricted Net Assets:	$933,448	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$10,320,956**	$9,301,849	$5,842,559
Per Capita Debt:	**$235**	$327	$217
General Obligation Debt over EAV:	**0.64%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$549,727**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$13**	$45	$
Revenue Collected During FY 08:	**$463,143**	$719,520	$
Expenditures During FY 08:	**$513,387**	$767,577	$
Per Capita Revenue:	**$11**	$22	$
Per Capita Expenditures:	**$12**	$23	$
Operating Income (loss):	**-$50,244**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**100.94%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$518,233**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$12**	$45	$

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FISCAL YEAR 2008

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:** MCDONOUG

Fiscal Year End:	12/31/2008
Accounting Method:	Cash
Appropriation or Budget:	$2,362,382
Equalized Assessed Valuation:	$149,855,388
Population:	20,000
Employees:	
Full Time:	12
Part Time:	114
Salaries Paid:	$518,205

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$514,339	$127,338	$57,595
Per Capita Beginning Fund Balance:	$26	$63	$20
Revenue Collected During FY 08:	$833,886	$218,424	$130,750
Expenditures During FY 08:	$786,342	$224,581	$126,106
Per Capita Revenue:	$42	$79	$41
Per Capita Expenditures:	$39	$75	$39
Revenues over (under) Expenditures:	$47,544	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	71.46%	93.71%	54.25%
Ending Fund Balance for FY 08:	$561,883	$132,774	$64,807
Per Capita Ending Fund Balance:	$28	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,125,896	$45,322	$
Total Unrestricted Net Assets:	$561,883	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$500,000**	$205,715	$
Per Capita Debt:	**$25**	$46	$
General Obligation Debt over EAV:	**0.33%**	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$4	$
Revenue Collected During FY 08:	**$**	$16,343	$
Expenditures During FY 08:	**$**	$18,824	$
Per Capita Revenue:	**$**	$2	$
Per Capita Expenditures:	**$**	$2	$
Operating Income (loss):	**$**	-$2,482	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	-28.57%	0.00%
Ending Retained Earnings for FY 08:	**$**	$32,615	$
Per Capita Ending Retained Earnings:	**$**	$4	$

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FISCAL YEAR 2008

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:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$27,162,000
Equalized Assessed Valuation:	$253,408,290
Population:	6,000
Employees:	
Full Time:	4
Part Time:	11
Salaries Paid:	$355,070

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$1,211,674**	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	**$202**	$75	$44
Revenue Collected During FY 08:	**$1,046,221**	$5,726,395	$3,162,334
Expenditures During FY 08:	**$937,855**	$5,414,088	$3,152,750
Per Capita Revenue:	**$174**	$193	$146
Per Capita Expenditures:	**$156**	$178	$143
Revenues over (under) Expenditures:	**$108,366**	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	**135.24%**	54.10%	37.06%
Ending Fund Balance for FY 08:	**$1,268,391**	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	**$211**	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$	$
Total Unreserved Funds:	**$**	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$1,194,694	$183,091
Total Unrestricted Net Assets:	**$1,199,220**	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,636,629**	$9,301,849	$5,842,559
Per Capita Debt:	**$273**	$327	$217
General Obligation Debt over EAV:	**0.64%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$12,749**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$2**	$45	$
Revenue Collected During FY 08:	**$137,586**	$719,520	$
Expenditures During FY 08:	**$113,413**	$767,577	$
Per Capita Revenue:	**$23**	$22	$
Per Capita Expenditures:	**$19**	$23	$
Operating Income (loss):	**$24,173**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**32.56%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$36,922**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$6**	$45	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Marengo Park District

Unit Code: 063/040/12 **County:** MCHENRY

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $2,292,145

Equalized Assessed Valuation: $174,605,796

Population: 7,500

Employees:

Full Time: 10

Part Time: 93

Salaries Paid: $491,487

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	-$108,027	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	-$14	$75	$44
Revenue Collected During FY 08:	$1,008,934	$5,726,395	$3,162,334
Expenditures During FY 08:	$1,039,657	$5,414,088	$3,152,750
Per Capita Revenue:	$135	$193	$146
Per Capita Expenditures:	$139	$178	$143
Revenues over (under) Expenditures:	-$30,723	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	-13.35%	54.10%	37.06%
Ending Fund Balance for FY 08:	-$138,750	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	-$19	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,194,694	$183,091
Total Unrestricted Net Assets:	$341,161	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,763,531**	$9,301,849	$5,842,559
Per Capita Debt:	**$368**	$327	$217
General Obligation Debt over EAV:	**0.31%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Marion Park District

Unit Code: 100/020/12 **County:** WILLIAMSON

Fiscal Year End: 6/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $992,937

Equalized Assessed Valuation: $278,037,138

Population: 17,100

Employees:

Full Time: 6

Part Time: 43

Salaries Paid: $234,083

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	-$260,765	$127,338	$57,595
Per Capita Beginning Fund Balance:	-$15	$63	$20
Revenue Collected During FY 08:	$687,862	$218,424	$130,750
Expenditures During FY 08:	$586,006	$224,581	$126,106
Per Capita Revenue:	$40	$79	$41
Per Capita Expenditures:	$34	$75	$39
Revenues over (under) Expenditures:	$101,856	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	-35.94%	93.71%	54.25%
Ending Fund Balance for FY 08:	-$210,593	$132,774	$64,807
Per Capita Ending Fund Balance:	-$12	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	-$210,593	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$579,000**	$205,715	$
Per Capita Debt:	**$34**	$46	$
General Obligation Debt over EAV:	**0.21%**	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$576,008**	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	**$34**	$4	$
Revenue Collected During FY 08:	**$66,175**	$16,343	$
Expenditures During FY 08:	**$165,565**	$18,824	$
Per Capita Revenue:	**$4**	$2	$
Per Capita Expenditures:	**$10**	$2	$
Operating Income (loss):	**-$99,390**	-$2,482	$
Ratio of Retained Earnings to Expenditures:	**319.09%**	-28.57%	0.00%
Ending Retained Earnings for FY 08:	**$528,302**	$32,615	$
Per Capita Ending Retained Earnings:	**$31**	$4	$

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FISCAL YEAR 2008
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:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$119,700
Equalized Assessed Valuation:	$17,950,138
Population:	1,250
Employees:	
Full Time:	
Part Time:	4
Salaries Paid:	$15,004

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$79,708	$127,338	$57,595
Per Capita Beginning Fund Balance:	$64	$63	$20
Revenue Collected During FY 08:	$60,653	$218,424	$130,750
Expenditures During FY 08:	$92,735	$224,581	$126,106
Per Capita Revenue:	$49	$79	$41
Per Capita Expenditures:	$74	$75	$39
Revenues over (under) Expenditures:	-$32,082	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	51.36%	93.71%	54.25%
Ending Fund Balance for FY 08:	$47,626	$132,774	$64,807
Per Capita Ending Fund Balance:	$38	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$47,626	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
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:	3/31/2008
Accounting Method:	Cash
Appropriation or Budget:	$199,825
Equalized Assessed Valuation:	$27,033,860
Population:	2,900
Employees:	
Full Time:	
Part Time:	31
Salaries Paid:	$39,925

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$57,324**	$127,338	$57,595
Per Capita Beginning Fund Balance:	**$20**	$63	$20
Revenue Collected During FY 08:	**$173,381**	$218,424	$130,750
Expenditures During FY 08:	**$178,214**	$224,581	$126,106
Per Capita Revenue:	**$60**	$79	$41
Per Capita Expenditures:	**$61**	$75	$39
Revenues over (under) Expenditures:	**-$4,833**	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	**29.45%**	93.71%	54.25%
Ending Fund Balance for FY 08:	**$52,491**	$132,774	$64,807
Per Capita Ending Fund Balance:	**$18**	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$5,553	$
Total Unreserved Funds:	**$57,324**	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$45,322	$
Total Unrestricted Net Assets:	**$**	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008

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: 3/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $559,864

Equalized Assessed Valuation: $147,427,715

Population: 16,560

Employees:

Full Time: 1

Part Time: 3

Salaries Paid: $150,648

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$186,760	$127,338	$57,595
Per Capita Beginning Fund Balance:	$11	$63	$20
Revenue Collected During FY 08:	$407,830	$218,424	$130,750
Expenditures During FY 08:	$340,399	$224,581	$126,106
Per Capita Revenue:	$25	$79	$41
Per Capita Expenditures:	$21	$75	$39
Revenues over (under) Expenditures:	$67,431	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	74.67%	93.71%	54.25%
Ending Fund Balance for FY 08:	$254,191	$132,774	$64,807
Per Capita Ending Fund Balance:	$15	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$111,311	$45,322	$
Total Unrestricted Net Assets:	$201,625	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$459,000**	$205,715	$
Per Capita Debt:	**$28**	$46	$
General Obligation Debt over EAV:	**0.31%**	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
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: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $1,189,323

Equalized Assessed Valuation: $136,237,580

Population: 300

Employees:

Full Time: 3

Part Time: 7

Salaries Paid: $192,068

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$211,816	$127,338	$57,595
Per Capita Beginning Fund Balance:	$706	$63	$20
Revenue Collected During FY 08:	$364,524	$218,424	$130,750
Expenditures During FY 08:	$408,457	$224,581	$126,106
Per Capita Revenue:	$1,215	$79	$41
Per Capita Expenditures:	$1,362	$75	$39
Revenues over (under) Expenditures:	-$43,933	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	41.10%	93.71%	54.25%
Ending Fund Balance for FY 08:	$167,883	$132,774	$64,807
Per Capita Ending Fund Balance:	$560	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$547,728	$45,322	$
Total Unrestricted Net Assets:	-$422,829	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$599,000**	$205,715	$
Per Capita Debt:	**$1,997**	$46	$
General Obligation Debt over EAV:	**0.44%**	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$4	$
Revenue Collected During FY 08:	**$**	$16,343	$
Expenditures During FY 08:	**$**	$18,824	$
Per Capita Revenue:	**$**	$2	$
Per Capita Expenditures:	**$**	$2	$
Operating Income (loss):	**$**	-$2,482	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	-28.57%	0.00%
Ending Retained Earnings for FY 08:	**$**	$32,615	$
Per Capita Ending Retained Earnings:	**$**	$4	$

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FISCAL YEAR 2008
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: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $2,091,011

Equalized Assessed Valuation: $404,717,235

Population: 9,750

Employees:

Full Time: 6

Part Time: 48

Salaries Paid: $506,235

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$503,398	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$52	$75	$44
Revenue Collected During FY 08:	$1,413,013	$5,726,395	$3,162,334
Expenditures During FY 08:	$1,480,322	$5,414,088	$3,152,750
Per Capita Revenue:	$145	$193	$146
Per Capita Expenditures:	$152	$178	$143
Revenues over (under) Expenditures:	-$67,309	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	29.46%	54.10%	37.06%
Ending Fund Balance for FY 08:	$436,089	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$45	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,194,694	$183,091
Total Unrestricted Net Assets:	$436,087	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$875,000**	$9,301,849	$5,842,559
Per Capita Debt:	**$90**	$327	$217
General Obligation Debt over EAV:	**0.22%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
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: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $6,306,004

Equalized Assessed Valuation: $688,674,914

Population: 40,000

Employees:

Full Time: 17

Part Time: 110

Salaries Paid: $1,633,789

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$116,871	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$3	$75	$44
Revenue Collected During FY 08:	$3,691,102	$5,726,395	$3,162,334
Expenditures During FY 08:	$3,218,362	$5,414,088	$3,152,750
Per Capita Revenue:	$92	$193	$146
Per Capita Expenditures:	$80	$178	$143
Revenues over (under) Expenditures:	$472,740	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	18.32%	54.10%	37.06%
Ending Fund Balance for FY 08:	$589,611	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$15	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$835,646	$1,194,694	$183,091
Total Unrestricted Net Assets:	$216,708	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$4,815,000**	$9,301,849	$5,842,559
Per Capita Debt:	**$120**	$327	$217
General Obligation Debt over EAV:	**0.08%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
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:** WASHINGTO

Fiscal Year End:	5/31/2008
Accounting Method:	Cash
Appropriation or Budget:	$590,341
Equalized Assessed Valuation:	$73,472,841
Population:	5,000
Employees:	
Full Time:	
Part Time:	42
Salaries Paid:	$61,814

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$338,718**	$127,338	$57,595
Per Capita Beginning Fund Balance:	**$68**	$63	$20
Revenue Collected During FY 08:	**$230,486**	$218,424	$130,750
Expenditures During FY 08:	**$161,745**	$224,581	$126,106
Per Capita Revenue:	**$46**	$79	$41
Per Capita Expenditures:	**$32**	$75	$39
Revenues over (under) Expenditures:	**$68,741**	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	**251.91%**	93.71%	54.25%
Ending Fund Balance for FY 08:	**$407,459**	$132,774	$64,807
Per Capita Ending Fund Balance:	**$81**	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$5,553	$
Total Unreserved Funds:	**$**	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$45,322	$
Total Unrestricted Net Assets:	**$407,459**	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
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:	6/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$406,600
Equalized Assessed Valuation:	$56,486,120
Population:	3,093
Employees:	
Full Time:	
Part Time:	34
Salaries Paid:	$43,693

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$145,756	$127,338	$57,595
Per Capita Beginning Fund Balance:	$47	$63	$20
Revenue Collected During FY 08:	$195,602	$218,424	$130,750
Expenditures During FY 08:	$269,740	$224,581	$126,106
Per Capita Revenue:	$63	$79	$41
Per Capita Expenditures:	$87	$75	$39
Revenues over (under) Expenditures:	-$74,138	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	26.55%	93.71%	54.25%
Ending Fund Balance for FY 08:	$71,618	$132,774	$64,807
Per Capita Ending Fund Balance:	$23	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$54,245	$5,553	$
Total Unreserved Funds:	$17,373	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$311,000**	$205,715	$
Per Capita Debt:	**$101**	$46	$
General Obligation Debt over EAV:	**0.13%**	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$4	$
Revenue Collected During FY 08:	**$**	$16,343	$
Expenditures During FY 08:	**$**	$18,824	$
Per Capita Revenue:	**$**	$2	$
Per Capita Expenditures:	**$**	$2	$
Operating Income (loss):	**$**	-$2,482	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	-28.57%	0.00%
Ending Retained Earnings for FY 08:	**$**	$32,615	$
Per Capita Ending Retained Earnings:	**$**	$4	$

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FISCAL YEAR 2008

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: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $1,500,000

Equalized Assessed Valuation: $221,144,072

Population: 14,000

Employees:

Full Time: 10

Part Time: 30

Salaries Paid: $451,831

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$831,348	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$59	$75	$44
Revenue Collected During FY 08:	$1,446,467	$5,726,395	$3,162,334
Expenditures During FY 08:	$1,108,968	$5,414,088	$3,152,750
Per Capita Revenue:	$103	$193	$146
Per Capita Expenditures:	$79	$178	$143
Revenues over (under) Expenditures:	$337,499	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	103.74%	54.10%	37.06%
Ending Fund Balance for FY 08:	$1,150,427	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$82	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,194,694	$183,091
Total Unrestricted Net Assets:	$1,828,585	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$151,148**	$9,301,849	$5,842,559
Per Capita Debt:	**$11**	$327	$217
General Obligation Debt over EAV:	**0.06%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
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: 8/31/2008

Accounting Method: Cash

Appropriation or Budget: $35,900

Equalized Assessed Valuation: $14,689,831

Population: 1,700

Employees:

Full Time:

Part Time: 13

Salaries Paid: $17,721

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$9,118	$127,338	$57,595
Per Capita Beginning Fund Balance:	$5	$63	$20
Revenue Collected During FY 08:	$87,671	$218,424	$130,750
Expenditures During FY 08:	$80,223	$224,581	$126,106
Per Capita Revenue:	$52	$79	$41
Per Capita Expenditures:	$47	$75	$39
Revenues over (under) Expenditures:	$7,448	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	20.65%	93.71%	54.25%
Ending Fund Balance for FY 08:	$16,566	$132,774	$64,807
Per Capita Ending Fund Balance:	$10	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$16,566	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$40,350	$205,715	$
Per Capita Debt:	$24	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
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:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$132,544
Equalized Assessed Valuation:	$28,409,282
Population:	1,098
Employees:	
Full Time:	1
Part Time:	10
Salaries Paid:	$40,572

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$22,215	$127,338	$57,595
Per Capita Beginning Fund Balance:	$20	$63	$20
Revenue Collected During FY 08:	$108,163	$218,424	$130,750
Expenditures During FY 08:	$95,086	$224,581	$126,106
Per Capita Revenue:	$99	$79	$41
Per Capita Expenditures:	$87	$75	$39
Revenues over (under) Expenditures:	$13,077	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	37.12%	93.71%	54.25%
Ending Fund Balance for FY 08:	$35,292	$132,774	$64,807
Per Capita Ending Fund Balance:	$32	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$32,899	$45,322	$
Total Unrestricted Net Assets:	$2,393	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008

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:	6/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$4,936,932
Equalized Assessed Valuation:	$855,276,122
Population:	22,000
Employees:	
Full Time:	16
Part Time:	132
Salaries Paid:	$948,666

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$2,555,193**	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	**$116**	$75	$44
Revenue Collected During FY 08:	**$2,459,619**	$5,726,395	$3,162,334
Expenditures During FY 08:	**$2,039,741**	$5,414,088	$3,152,750
Per Capita Revenue:	**$112**	$193	$146
Per Capita Expenditures:	**$93**	$178	$143
Revenues over (under) Expenditures:	**$419,878**	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	**145.86%**	54.10%	37.06%
Ending Fund Balance for FY 08:	**$2,975,071**	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	**$135**	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$	$
Total Unreserved Funds:	**$**	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$1,194,694	$183,091
Total Unrestricted Net Assets:	**$4,032,273**	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$5,523,669**	$9,301,849	$5,842,559
Per Capita Debt:	**$251**	$327	$217
General Obligation Debt over EAV:	**0.43%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$6,031,730**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$274**	$45	$
Revenue Collected During FY 08:	**$777,635**	$719,520	$
Expenditures During FY 08:	**$861,245**	$767,577	$
Per Capita Revenue:	**$35**	$22	$
Per Capita Expenditures:	**$39**	$23	$
Operating Income (loss):	**-$83,610**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**684.75%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$5,897,403**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$268**	$45	$

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FISCAL YEAR 2008
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:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$168,500
Equalized Assessed Valuation:	$69,636,223
Population:	3,200
Employees:	
Full Time:	1
Part Time:	3
Salaries Paid:	$49,621

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$17,487**	$127,338	$57,595
Per Capita Beginning Fund Balance:	**$5**	$63	$20
Revenue Collected During FY 08:	**$130,750**	$218,424	$130,750
Expenditures During FY 08:	**$130,015**	$224,581	$126,106
Per Capita Revenue:	**$41**	$79	$41
Per Capita Expenditures:	**$41**	$75	$39
Revenues over (under) Expenditures:	**$735**	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	**20.17%**	93.71%	54.25%
Ending Fund Balance for FY 08:	**$26,225**	$132,774	$64,807
Per Capita Ending Fund Balance:	**$8**	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$5,553	$
Total Unreserved Funds:	**$26,226**	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$45,322	$
Total Unrestricted Net Assets:	**$**	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$127,000**	$205,715	$
Per Capita Debt:	**$40**	$46	$
General Obligation Debt over EAV:	**0.18%**	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008

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: 3/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $3,499,500

Equalized Assessed Valuation: $473,553,871

Population: 15,000

Employees:

Full Time: 6

Part Time: 65

Salaries Paid: $378,328

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$974,148	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$65	$75	$44
Revenue Collected During FY 08:	$1,479,552	$5,726,395	$3,162,334
Expenditures During FY 08:	$1,575,073	$5,414,088	$3,152,750
Per Capita Revenue:	$99	$193	$146
Per Capita Expenditures:	$105	$178	$143
Revenues over (under) Expenditures:	-$95,521	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	55.78%	54.10%	37.06%
Ending Fund Balance for FY 08:	$878,627	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$59	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$235,015	$1,194,694	$183,091
Total Unrestricted Net Assets:	$686,675	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$546,265**	$9,301,849	$5,842,559
Per Capita Debt:	**$36**	$327	$217
General Obligation Debt over EAV:	**0.03%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
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: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $4,963,725

Equalized Assessed Valuation: $795,868,906

Population: 22,451

Employees:

Full Time: 23

Part Time: 140

Salaries Paid: $1,849,908

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,163,181	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$52	$75	$44
Revenue Collected During FY 08:	$3,688,903	$5,726,395	$3,162,334
Expenditures During FY 08:	$3,471,492	$5,414,088	$3,152,750
Per Capita Revenue:	$164	$193	$146
Per Capita Expenditures:	$155	$178	$143
Revenues over (under) Expenditures:	$217,411	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	39.77%	54.10%	37.06%
Ending Fund Balance for FY 08:	$1,380,605	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$61	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,194,694	$183,091
Total Unrestricted Net Assets:	$6,069,392	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,450,000**	$9,301,849	$5,842,559
Per Capita Debt:	**$65**	$327	$217
General Obligation Debt over EAV:	**0.18%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
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: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: $112,000

Equalized Assessed Valuation: $22,106,278

Population: 2,000

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$63,881	$127,338	$57,595
Per Capita Beginning Fund Balance:	$32	$63	$20
Revenue Collected During FY 08:	$56,105	$218,424	$130,750
Expenditures During FY 08:	$46,902	$224,581	$126,106
Per Capita Revenue:	$28	$79	$41
Per Capita Expenditures:	$23	$75	$39
Revenues over (under) Expenditures:	$9,203	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	155.82%	93.71%	54.25%
Ending Fund Balance for FY 08:	$73,084	$132,774	$64,807
Per Capita Ending Fund Balance:	$37	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008

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: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $20,025,080

Equalized Assessed Valuation: $2,035,823,188

Population: 53,711

Employees:

Full Time: 63

Part Time: 293

Salaries Paid: $5,855,722

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,384,844	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$26	$75	$44
Revenue Collected During FY 08:	$11,225,757	$5,726,395	$3,162,334
Expenditures During FY 08:	$11,390,319	$5,414,088	$3,152,750
Per Capita Revenue:	$209	$193	$146
Per Capita Expenditures:	$212	$178	$143
Revenues over (under) Expenditures:	-$164,562	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	10.71%	54.10%	37.06%
Ending Fund Balance for FY 08:	$1,220,282	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$23	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,194,694	$183,091
Total Unrestricted Net Assets:	$8,867,641	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$16,152,114**	$9,301,849	$5,842,559
Per Capita Debt:	**$301**	$327	$217
General Obligation Debt over EAV:	**0.34%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
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:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$102,760
Equalized Assessed Valuation:	$22,412,213
Population:	2,300
Employees:	
Full Time:	
Part Time:	18
Salaries Paid:	$22,193

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$102,400	$127,338	$57,595
Per Capita Beginning Fund Balance:	$45	$63	$20
Revenue Collected During FY 08:	$68,432	$218,424	$130,750
Expenditures During FY 08:	$32,996	$224,581	$126,106
Per Capita Revenue:	$30	$79	$41
Per Capita Expenditures:	$14	$75	$39
Revenues over (under) Expenditures:	$35,436	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	340.68%	93.71%	54.25%
Ending Fund Balance for FY 08:	$112,410	$132,774	$64,807
Per Capita Ending Fund Balance:	$49	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$12,545	$45,322	$
Total Unrestricted Net Assets:	$21,791	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$16,499**	$205,715	$
Per Capita Debt:	**$7**	$46	$
General Obligation Debt over EAV:	**0.00%**	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$84,832**	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	**$37**	$4	$
Revenue Collected During FY 08:	**$18,861**	$16,343	$
Expenditures During FY 08:	**$54,166**	$18,824	$
Per Capita Revenue:	**$8**	$2	$
Per Capita Expenditures:	**$24**	$2	$
Operating Income (loss):	**-$35,305**	-$2,482	$
Ratio of Retained Earnings to Expenditures:	**138.38%**	-28.57%	0.00%
Ending Retained Earnings for FY 08:	**$74,953**	$32,615	$
Per Capita Ending Retained Earnings:	**$33**	$4	$

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FISCAL YEAR 2008

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: 12/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $10,525,868

Equalized Assessed Valuation: $1,026,674,363

Population: 33,063

Employees:

Full Time: 22

Part Time: 175

Salaries Paid: $3,343,111

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$808,653	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$24	$75	$44
Revenue Collected During FY 08:	$7,582,590	$5,726,395	$3,162,334
Expenditures During FY 08:	$6,938,427	$5,414,088	$3,152,750
Per Capita Revenue:	$229	$193	$146
Per Capita Expenditures:	$210	$178	$143
Revenues over (under) Expenditures:	$644,163	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	20.94%	54.10%	37.06%
Ending Fund Balance for FY 08:	$1,452,816	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$44	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,194,694	$183,091
Total Unrestricted Net Assets:	$5,135,075	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$3,590,000	$9,301,849	$5,842,559
Per Capita Debt:	$109	$327	$217
General Obligation Debt over EAV:	0.35%	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	$	$45	$
Revenue Collected During FY 08:	$	$719,520	$
Expenditures During FY 08:	$	$767,577	$
Per Capita Revenue:	$	$22	$
Per Capita Expenditures:	$	$23	$
Operating Income (loss):	$	-$48,057	$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	$	$1,627,569	$
Per Capita Ending Retained Earnings:	$	$45	$

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FISCAL YEAR 2008
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:	3/31/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$555,677
Equalized Assessed Valuation:	$63,603,763
Population:	9,200
Employees:	
Full Time:	2
Part Time:	3
Salaries Paid:	$50,657

Blended Component Units

Number Submitted = 1

Murphysboro Park District

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$635,742	$127,338	$57,595
Per Capita Beginning Fund Balance:	$69	$63	$20
Revenue Collected During FY 08:	$299,463	$218,424	$130,750
Expenditures During FY 08:	$239,468	$224,581	$126,106
Per Capita Revenue:	$33	$79	$41
Per Capita Expenditures:	$26	$75	$39
Revenues over (under) Expenditures:	$59,995	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	290.53%	93.71%	54.25%
Ending Fund Balance for FY 08:	$695,737	$132,774	$64,807
Per Capita Ending Fund Balance:	$76	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$97,507	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$109,555**	$205,715	$
Per Capita Debt:	**$12**	$46	$
General Obligation Debt over EAV:	**0.17%**	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$4	$
Revenue Collected During FY 08:	**$**	$16,343	$
Expenditures During FY 08:	**$**	$18,824	$
Per Capita Revenue:	**$**	$2	$
Per Capita Expenditures:	**$**	$2	$
Operating Income (loss):	**$**	-$2,482	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	-28.57%	0.00%
Ending Retained Earnings for FY 08:	**$**	$32,615	$
Per Capita Ending Retained Earnings:	**$**	$4	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Naperville Park District

Unit Code: 022/160/12 **County:** DUPAGE

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $38,830,046

Equalized Assessed Valuation: $6,775,162,478

Population: 142,479

Employees:

Full Time: 99

Part Time: 1,073

Salaries Paid: $8,460,715

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$11,145,402	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$78	$75	$44
Revenue Collected During FY 08:	$22,421,350	$5,726,395	$3,162,334
Expenditures During FY 08:	$24,445,150	$5,414,088	$3,152,750
Per Capita Revenue:	$157	$193	$146
Per Capita Expenditures:	$172	$178	$143
Revenues over (under) Expenditures:	-$2,023,800	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	78.55%	54.10%	37.06%
Ending Fund Balance for FY 08:	$19,201,830	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$135	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$14,570,110	$1,194,694	$183,091
Total Unrestricted Net Assets:	$13,189,891	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$33,972,166**	$9,301,849	$5,842,559
Per Capita Debt:	**$238**	$327	$217
General Obligation Debt over EAV:	**0.28%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$5,080,292**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$36**	$45	$
Revenue Collected During FY 08:	**$3,932,530**	$719,520	$
Expenditures During FY 08:	**$4,215,179**	$767,577	$
Per Capita Revenue:	**$28**	$22	$
Per Capita Expenditures:	**$30**	$23	$
Operating Income (loss):	**-$282,649**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**113.82%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$4,797,643**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$34**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Nauvoo Park District

Unit Code: 034/055/12 **County:** HANCOCK

Fiscal Year End: 5/31/2008

Accounting Method: Cash

Appropriation or Budget: $57,470

Equalized Assessed Valuation: $26,027,635

Population: 1,599

Employees:

Full Time:

Part Time: 1

Salaries Paid: $825

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$7,349	$127,338	$57,595
Per Capita Beginning Fund Balance:	$5	$63	$20
Revenue Collected During FY 08:	$24,140	$218,424	$130,750
Expenditures During FY 08:	$29,545	$224,581	$126,106
Per Capita Revenue:	$15	$79	$41
Per Capita Expenditures:	$18	$75	$39
Revenues over (under) Expenditures:	-$5,405	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	23.50%	93.71%	54.25%
Ending Fund Balance for FY 08:	$6,944	$132,774	$64,807
Per Capita Ending Fund Balance:	$4	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: New Athens Park District

Unit Code: 088/050/12 **County:** ST. CLAIR

Fiscal Year End:	4/30/2008
Accounting Method:	Cash
Appropriation or Budget:	$42,983
Equalized Assessed Valuation:	$23,617,498
Population:	2,000
Employees:	
Full Time:	1
Part Time:	
Salaries Paid:	$3,685

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$86,193**	$127,338	$57,595
Per Capita Beginning Fund Balance:	**$43**	$63	$20
Revenue Collected During FY 08:	**$42,983**	$218,424	$130,750
Expenditures During FY 08:	**$83,745**	$224,581	$126,106
Per Capita Revenue:	**$21**	$79	$41
Per Capita Expenditures:	**$42**	$75	$39
Revenues over (under) Expenditures:	**-$40,762**	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	**54.25%**	93.71%	54.25%
Ending Fund Balance for FY 08:	**$45,431**	$132,774	$64,807
Per Capita Ending Fund Balance:	**$23**	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$5,553	$
Total Unreserved Funds:	**$**	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$45,322	$
Total Unrestricted Net Assets:	**$**	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008

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:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$7,561,382
Equalized Assessed Valuation:	$1,222,090,531
Population:	55,400
Employees:	
Full Time:	27
Part Time:	79
Salaries Paid:	$1,734,477

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	-$68,169	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	-$1	$75	$44
Revenue Collected During FY 08:	$4,458,085	$5,726,395	$3,162,334
Expenditures During FY 08:	$4,655,846	$5,414,088	$3,152,750
Per Capita Revenue:	$80	$193	$146
Per Capita Expenditures:	$84	$178	$143
Revenues over (under) Expenditures:	-$197,761	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	-1.88%	54.10%	37.06%
Ending Fund Balance for FY 08:	-$87,352	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	-$2	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,194,694	$183,091
Total Unrestricted Net Assets:	-$4,248,385	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$5,198,907**	$9,301,849	$5,842,559
Per Capita Debt:	**$94**	$327	$217
General Obligation Debt over EAV:	**0.38%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,825,221**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$51**	$45	$
Revenue Collected During FY 08:	**$1,736,246**	$719,520	$
Expenditures During FY 08:	**$1,782,787**	$767,577	$
Per Capita Revenue:	**$31**	$22	$
Per Capita Expenditures:	**$32**	$23	$
Operating Income (loss):	**-$46,541**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**151.30%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$2,697,402**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$49**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Niles Park District

Unit Code: 016/480/12 **County:** COOK

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $14,196,124

Equalized Assessed Valuation: $1,329,473,409

Population: 22,750

Employees:

Full Time: 34

Part Time: 303

Salaries Paid: $2,734,391

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$4,556,293	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$200	$75	$44
Revenue Collected During FY 08:	$6,067,942	$5,726,395	$3,162,334
Expenditures During FY 08:	$4,968,718	$5,414,088	$3,152,750
Per Capita Revenue:	$267	$193	$146
Per Capita Expenditures:	$218	$178	$143
Revenues over (under) Expenditures:	$1,099,224	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	104.16%	54.10%	37.06%
Ending Fund Balance for FY 08:	$5,175,517	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$227	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,194,694	$183,091
Total Unrestricted Net Assets:	$9,760,492	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$17,090,818**	$9,301,849	$5,842,559
Per Capita Debt:	**$751**	$327	$217
General Obligation Debt over EAV:	**1.29%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$7,069,969**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$311**	$45	$
Revenue Collected During FY 08:	**$2,557,530**	$719,520	$
Expenditures During FY 08:	**$1,949,677**	$767,577	$
Per Capita Revenue:	**$112**	$22	$
Per Capita Expenditures:	**$86**	$23	$
Operating Income (loss):	**$607,853**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**394.57%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$7,692,823**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$338**	$45	$

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FISCAL YEAR 2008
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: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: $151,285

Equalized Assessed Valuation: $20,614,070

Population: 2,700

Employees:

Full Time: 2

Part Time: 17

Salaries Paid: $26,217

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$52,980	$127,338	$57,595
Per Capita Beginning Fund Balance:	$20	$63	$20
Revenue Collected During FY 08:	$120,843	$218,424	$130,750
Expenditures During FY 08:	$107,361	$224,581	$126,106
Per Capita Revenue:	$45	$79	$41
Per Capita Expenditures:	$40	$75	$39
Revenues over (under) Expenditures:	$13,482	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	61.91%	93.71%	54.25%
Ending Fund Balance for FY 08:	$66,462	$132,774	$64,807
Per Capita Ending Fund Balance:	$25	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$66,462	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Norridge Park District

Unit Code: 016/490/12 **County:** COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $4,749,352

Equalized Assessed Valuation: $539,019,353

Population: 15,500

Employees:

Full Time: 16

Part Time: 55

Salaries Paid: $1,454,667

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,962,936	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$127	$75	$44
Revenue Collected During FY 08:	$2,255,551	$5,726,395	$3,162,334
Expenditures During FY 08:	$2,013,003	$5,414,088	$3,152,750
Per Capita Revenue:	$146	$193	$146
Per Capita Expenditures:	$130	$178	$143
Revenues over (under) Expenditures:	$242,548	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	104.55%	54.10%	37.06%
Ending Fund Balance for FY 08:	$2,104,545	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$136	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,194,694	$183,091
Total Unrestricted Net Assets:	$3,480,758	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,956,440**	$9,301,849	$5,842,559
Per Capita Debt:	**$126**	$327	$217
General Obligation Debt over EAV:	**0.04%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$138,203**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$9**	$45	$
Revenue Collected During FY 08:	**$1,037,481**	$719,520	$
Expenditures During FY 08:	**$837,671**	$767,577	$
Per Capita Revenue:	**$67**	$22	$
Per Capita Expenditures:	**$54**	$23	$
Operating Income (loss):	**$199,810**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**31.76%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$266,013**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$17**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: North Berwyn Park District

Unit Code: 016/495/12 **County:** COOK

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $2,085,025

Equalized Assessed Valuation: $309,421,858

Population: 24,515

Employees:

Full Time: 8

Part Time: 24

Salaries Paid: $643,167

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$124,440	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$5	$75	$44
Revenue Collected During FY 08:	$1,099,802	$5,726,395	$3,162,334
Expenditures During FY 08:	$1,188,619	$5,414,088	$3,152,750
Per Capita Revenue:	$45	$193	$146
Per Capita Expenditures:	$48	$178	$143
Revenues over (under) Expenditures:	-$88,817	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	3.00%	54.10%	37.06%
Ending Fund Balance for FY 08:	$35,623	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$1	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,194,694	$183,091
Total Unrestricted Net Assets:	$1,102,412	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,200,000**	$9,301,849	$5,842,559
Per Capita Debt:	**$49**	$327	$217
General Obligation Debt over EAV:	**0.39%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: North Clay Park District

Unit Code: 013/010/12 **County:** CLAY

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: $58,434

Equalized Assessed Valuation: $26,389,412

Population: 5,585

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$11,999	$127,338	$57,595
Per Capita Beginning Fund Balance:	$2	$63	$20
Revenue Collected During FY 08:	$46,435	$218,424	$130,750
Expenditures During FY 08:	$41,018	$224,581	$126,106
Per Capita Revenue:	$8	$79	$41
Per Capita Expenditures:	$7	$75	$39
Revenues over (under) Expenditures:	$5,417	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	42.46%	93.71%	54.25%
Ending Fund Balance for FY 08:	$17,416	$132,774	$64,807
Per Capita Ending Fund Balance:	$3	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$10,000	$205,715	$
Per Capita Debt:	$2	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: North Scott Park District

Unit Code: 085/010/12 **County:** Scott

Fiscal Year End:	6/30/2008
Accounting Method:	Cash
Appropriation or Budget:	$40,162
Equalized Assessed Valuation:	$14,691,430
Population:	1,200
Employees:	
Full Time:	1
Part Time:	
Salaries Paid:	$5,400

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$15,206	$127,338	$57,595
Per Capita Beginning Fund Balance:	$13	$63	$20
Revenue Collected During FY 08:	$21,964	$218,424	$130,750
Expenditures During FY 08:	$25,232	$224,581	$126,106
Per Capita Revenue:	$18	$79	$41
Per Capita Expenditures:	$21	$75	$39
Revenues over (under) Expenditures:	-$3,268	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	47.31%	93.71%	54.25%
Ending Fund Balance for FY 08:	$11,938	$132,774	$64,807
Per Capita Ending Fund Balance:	$10	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$11,938	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
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: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $40,979,800

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

Population: 34,688

Employees:

Full Time: 61

Part Time: 542

Salaries Paid: $6,497,521

Blended Component Units

Number Submitted = 1

Northbrook Park District

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$4,572,030	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$132	$75	$44
Revenue Collected During FY 08:	$15,357,553	$5,726,395	$3,162,334
Expenditures During FY 08:	$14,627,643	$5,414,088	$3,152,750
Per Capita Revenue:	$443	$193	$146
Per Capita Expenditures:	$422	$178	$143
Revenues over (under) Expenditures:	$729,910	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	71.76%	54.10%	37.06%
Ending Fund Balance for FY 08:	$10,496,940	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$303	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$182,182	$1,194,694	$183,091
Total Unrestricted Net Assets:	$11,888,952	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$12,335,000**	$9,301,849	$5,842,559
Per Capita Debt:	**$356**	$327	$217
General Obligation Debt over EAV:	**0.49%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Northfield Park District

Unit Code: 016/510/12 **County:** COOK

Fiscal Year End: 6/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $4,868,737

Equalized Assessed Valuation: $574,757,249

Population: 5,200

Employees:

Full Time: 6

Part Time: 60

Salaries Paid: $458,419

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$493,208	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$95	$75	$44
Revenue Collected During FY 08:	$1,369,211	$5,726,395	$3,162,334
Expenditures During FY 08:	$1,190,716	$5,414,088	$3,152,750
Per Capita Revenue:	$263	$193	$146
Per Capita Expenditures:	$229	$178	$143
Revenues over (under) Expenditures:	$178,495	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	33.57%	54.10%	37.06%
Ending Fund Balance for FY 08:	$399,703	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$77	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$49,673	$1,194,694	$183,091
Total Unrestricted Net Assets:	$94,787	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$2,473,336	$9,301,849	$5,842,559
Per Capita Debt:	$476	$327	$217
General Obligation Debt over EAV:	0.00%	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	$	$45	$
Revenue Collected During FY 08:	$	$719,520	$
Expenditures During FY 08:	$	$767,577	$
Per Capita Revenue:	$	$22	$
Per Capita Expenditures:	$	$23	$
Operating Income (loss):	$	-$48,057	$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	$	$1,627,569	$
Per Capita Ending Retained Earnings:	$	$45	$

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FISCAL YEAR 2008
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:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$7,311,072
Equalized Assessed Valuation:	$1,712,225,187
Population:	8,702
Employees:	
Full Time:	22
Part Time:	122
Salaries Paid:	$2,648,100

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$1,587,049**	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	**$182**	$75	$44
Revenue Collected During FY 08:	**$5,060,553**	$5,726,395	$3,162,334
Expenditures During FY 08:	**$4,613,943**	$5,414,088	$3,152,750
Per Capita Revenue:	**$582**	$193	$146
Per Capita Expenditures:	**$530**	$178	$143
Revenues over (under) Expenditures:	**$446,610**	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	**40.83%**	54.10%	37.06%
Ending Fund Balance for FY 08:	**$1,883,659**	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	**$216**	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$	$
Total Unreserved Funds:	**$**	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$423,092**	$1,194,694	$183,091
Total Unrestricted Net Assets:	**$4,366,693**	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,275,000**	$9,301,849	$5,842,559
Per Capita Debt:	**$147**	$327	$217
General Obligation Debt over EAV:	**0.07%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,065,182**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$122**	$45	$
Revenue Collected During FY 08:	**$836,631**	$719,520	$
Expenditures During FY 08:	**$897,771**	$767,577	$
Per Capita Revenue:	**$96**	$22	$
Per Capita Expenditures:	**$103**	$23	$
Operating Income (loss):	**-$61,140**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**111.84%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$1,004,042**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$115**	$45	$

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FISCAL YEAR 2008

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: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $3,922,090

Equalized Assessed Valuation: $478,381,293

Population: 28,000

Employees:

Full Time: 15

Part Time: 147

Salaries Paid: $1,256,202

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	-$252,524	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	-$9	$75	$44
Revenue Collected During FY 08:	$2,188,246	$5,726,395	$3,162,334
Expenditures During FY 08:	$2,492,471	$5,414,088	$3,152,750
Per Capita Revenue:	$78	$193	$146
Per Capita Expenditures:	$89	$178	$143
Revenues over (under) Expenditures:	-$304,225	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	-22.34%	54.10%	37.06%
Ending Fund Balance for FY 08:	-$556,751	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	-$20	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$865,973	$1,194,694	$183,091
Total Unrestricted Net Assets:	-$585,364	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,158,754**	$9,301,849	$5,842,559
Per Capita Debt:	**$41**	$327	$217
General Obligation Debt over EAV:	**0.20%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
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: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $12,680,975

Equalized Assessed Valuation: $1,268,314,309

Population: 55,245

Employees:

Full Time: 56

Part Time: 409

Salaries Paid: $4,266,828

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,099,189	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$38	$75	$44
Revenue Collected During FY 08:	$5,150,933	$5,726,395	$3,162,334
Expenditures During FY 08:	$5,502,510	$5,414,088	$3,152,750
Per Capita Revenue:	$93	$193	$146
Per Capita Expenditures:	$100	$178	$143
Revenues over (under) Expenditures:	-$351,577	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	33.65%	54.10%	37.06%
Ending Fund Balance for FY 08:	$1,851,669	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$34	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$711,639	$1,194,694	$183,091
Total Unrestricted Net Assets:	$6,296,065	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$8,600,000**	$9,301,849	$5,842,559
Per Capita Debt:	**$156**	$327	$217
General Obligation Debt over EAV:	**0.13%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$15,824,219**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$286**	$45	$
Revenue Collected During FY 08:	**$3,174,926**	$719,520	$
Expenditures During FY 08:	**$3,376,008**	$767,577	$
Per Capita Revenue:	**$57**	$22	$
Per Capita Expenditures:	**$61**	$23	$
Operating Income (loss):	**-$201,082**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**460.61%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$15,550,392**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$281**	$45	$

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FISCAL YEAR 2008

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: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $13,335,658

Equalized Assessed Valuation: $1,537,939,260

Population: 50,824

Employees:

Full Time: 47

Part Time: 662

Salaries Paid: $4,069,843

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,106,720	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$41	$75	$44
Revenue Collected During FY 08:	$11,095,590	$5,726,395	$3,162,334
Expenditures During FY 08:	$8,339,751	$5,414,088	$3,152,750
Per Capita Revenue:	$218	$193	$146
Per Capita Expenditures:	$164	$178	$143
Revenues over (under) Expenditures:	$2,755,839	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	32.14%	54.10%	37.06%
Ending Fund Balance for FY 08:	$2,680,516	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$53	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,620,752	$1,194,694	$183,091
Total Unrestricted Net Assets:	$1,979,535	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$494,847**	$9,301,849	$5,842,559
Per Capita Debt:	**$10**	$327	$217
General Obligation Debt over EAV:	**0.00%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Oakbrook Terrace Park District

Unit Code: 022/180/12 **County:** DUPAGE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $2,565,862

Equalized Assessed Valuation: $367,378,191

Population: 3,000

Employees:

Full Time: 8

Part Time: 24

Salaries Paid: $652,235

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$773,073	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$258	$75	$44
Revenue Collected During FY 08:	$1,190,179	$5,726,395	$3,162,334
Expenditures During FY 08:	$1,525,893	$5,414,088	$3,152,750
Per Capita Revenue:	$397	$193	$146
Per Capita Expenditures:	$509	$178	$143
Revenues over (under) Expenditures:	-$335,714	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	28.66%	54.10%	37.06%
Ending Fund Balance for FY 08:	$437,359	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$146	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,194,694	$183,091
Total Unrestricted Net Assets:	$1,454,020	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$353,500**	$9,301,849	$5,842,559
Per Capita Debt:	**$118**	$327	$217
General Obligation Debt over EAV:	**0.10%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Octavia Park District

Unit Code: 064/030/12 **County:** MCLEAN

Fiscal Year End:	12/31/2008
Accounting Method:	Cash
Appropriation or Budget:	$96,088
Equalized Assessed Valuation:	$24,698,929
Population:	1,100
Employees:	
Full Time:	
Part Time:	7
Salaries Paid:	$21,475

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$3,883	$127,338	$57,595
Per Capita Beginning Fund Balance:	$4	$63	$20
Revenue Collected During FY 08:	$85,382	$218,424	$130,750
Expenditures During FY 08:	$81,339	$224,581	$126,106
Per Capita Revenue:	$78	$79	$41
Per Capita Expenditures:	$74	$75	$39
Revenues over (under) Expenditures:	$4,043	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	9.74%	93.71%	54.25%
Ending Fund Balance for FY 08:	$7,926	$132,774	$64,807
Per Capita Ending Fund Balance:	$7	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$7,926	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$51,950**	$205,715	$
Per Capita Debt:	**$47**	$46	$
General Obligation Debt over EAV:	**0.21%**	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$4	$
Revenue Collected During FY 08:	**$**	$16,343	$
Expenditures During FY 08:	**$**	$18,824	$
Per Capita Revenue:	**$**	$2	$
Per Capita Expenditures:	**$**	$2	$
Operating Income (loss):	**$**	-$2,482	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	-28.57%	0.00%
Ending Retained Earnings for FY 08:	**$**	$32,615	$
Per Capita Ending Retained Earnings:	**$**	$4	$

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FISCAL YEAR 2008
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:	12/31/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$62,617
Equalized Assessed Valuation:	$24,718,765
Population:	2,005
Employees:	
Full Time:	
Part Time:	20
Salaries Paid:	$38,856

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$111,913**	$127,338	$57,595
Per Capita Beginning Fund Balance:	**$56**	$63	$20
Revenue Collected During FY 08:	**$83,199**	$218,424	$130,750
Expenditures During FY 08:	**$79,334**	$224,581	$126,106
Per Capita Revenue:	**$41**	$79	$41
Per Capita Expenditures:	**$40**	$75	$39
Revenues over (under) Expenditures:	**$3,865**	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	**145.94%**	93.71%	54.25%
Ending Fund Balance for FY 08:	**$115,778**	$132,774	$64,807
Per Capita Ending Fund Balance:	**$58**	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$5,553	$
Total Unreserved Funds:	**$142,157**	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$45,322	$
Total Unrestricted Net Assets:	**$**	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
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: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $1,433,458

Equalized Assessed Valuation: $188,274,499

Population: 4,800

Employees:

Full Time: 3

Part Time: 14

Salaries Paid: $242,101

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$72,453	$127,338	$57,595
Per Capita Beginning Fund Balance:	$15	$63	$20
Revenue Collected During FY 08:	$645,280	$218,424	$130,750
Expenditures During FY 08:	$770,912	$224,581	$126,106
Per Capita Revenue:	$134	$79	$41
Per Capita Expenditures:	$161	$75	$39
Revenues over (under) Expenditures:	-$125,632	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	-6.90%	93.71%	54.25%
Ending Fund Balance for FY 08:	-$53,179	$132,774	$64,807
Per Capita Ending Fund Balance:	-$11	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$971,123	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$791,821**	$205,715	$
Per Capita Debt:	**$165**	$46	$
General Obligation Debt over EAV:	**0.36%**	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$4	$
Revenue Collected During FY 08:	**$**	$16,343	$
Expenditures During FY 08:	**$**	$18,824	$
Per Capita Revenue:	**$**	$2	$
Per Capita Expenditures:	**$**	$2	$
Operating Income (loss):	**$**	-$2,482	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	-28.57%	0.00%
Ending Retained Earnings for FY 08:	**$**	$32,615	$
Per Capita Ending Retained Earnings:	**$**	$4	$

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FISCAL YEAR 2008
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:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$6,472,753
Equalized Assessed Valuation:	$592,263,995
Population:	7,000
Employees:	
Full Time:	18
Part Time:	52
Salaries Paid:	$1,215,523

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,119,926	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$160	$75	$44
Revenue Collected During FY 08:	$2,032,634	$5,726,395	$3,162,334
Expenditures During FY 08:	$2,818,648	$5,414,088	$3,152,750
Per Capita Revenue:	$290	$193	$146
Per Capita Expenditures:	$403	$178	$143
Revenues over (under) Expenditures:	-$786,014	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	42.32%	54.10%	37.06%
Ending Fund Balance for FY 08:	$1,192,966	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$170	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$137,542	$1,194,694	$183,091
Total Unrestricted Net Assets:	$1,115,203	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,657,000**	$9,301,849	$5,842,559
Per Capita Debt:	**$237**	$327	$217
General Obligation Debt over EAV:	**0.28%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008

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:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$16,726,393
Equalized Assessed Valuation:	$1,330,598,794
Population:	28,978
Employees:	
Full Time:	40
Part Time:	160
Salaries Paid:	$4,776,411

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$1,076,764**	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	**$37**	$75	$44
Revenue Collected During FY 08:	**$7,820,340**	$5,726,395	$3,162,334
Expenditures During FY 08:	**$7,135,398**	$5,414,088	$3,152,750
Per Capita Revenue:	**$270**	$193	$146
Per Capita Expenditures:	**$246**	$178	$143
Revenues over (under) Expenditures:	**$684,942**	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	**24.69%**	54.10%	37.06%
Ending Fund Balance for FY 08:	**$1,761,710**	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	**$61**	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$	$
Total Unreserved Funds:	**$**	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$1,194,694	$183,091
Total Unrestricted Net Assets:	**$8,497,940**	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$7,011,372**	$9,301,849	$5,842,559
Per Capita Debt:	**$242**	$327	$217
General Obligation Debt over EAV:	**0.50%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$4,766,753**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$164**	$45	$
Revenue Collected During FY 08:	**$1,882,410**	$719,520	$
Expenditures During FY 08:	**$2,050,542**	$767,577	$
Per Capita Revenue:	**$65**	$22	$
Per Capita Expenditures:	**$71**	$23	$
Operating Income (loss):	**-$168,132**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**224.26%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$4,598,621**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$159**	$45	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Palatine Park District

Unit Code: 016/560/12 **County:** COOK

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $22,515,550

Equalized Assessed Valuation: $2,712,684,046

Population: 80,000

Employees:

Full Time: 75

Part Time: 975

Salaries Paid: $7,257,592

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$13,211,074	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$165	$75	$44
Revenue Collected During FY 08:	$16,266,068	$5,726,395	$3,162,334
Expenditures During FY 08:	$16,319,650	$5,414,088	$3,152,750
Per Capita Revenue:	$203	$193	$146
Per Capita Expenditures:	$204	$178	$143
Revenues over (under) Expenditures:	-$53,582	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	141.68%	54.10%	37.06%
Ending Fund Balance for FY 08:	$23,121,414	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$289	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,194,694	$183,091
Total Unrestricted Net Assets:	$32,310,197	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$20,495,000**	$9,301,849	$5,842,559
Per Capita Debt:	**$256**	$327	$217
General Obligation Debt over EAV:	**0.76%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,745,181**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$34**	$45	$
Revenue Collected During FY 08:	**$2,017,798**	$719,520	$
Expenditures During FY 08:	**$2,016,602**	$767,577	$
Per Capita Revenue:	**$25**	$22	$
Per Capita Expenditures:	**$25**	$23	$
Operating Income (loss):	**$1,196**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**132.27%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$2,667,377**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$33**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Park Ridge Park District

Unit Code: 016/580/12 **County:** COOK

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $16,327,136

Equalized Assessed Valuation: $1,846,412,234

Population: 37,775

Employees:

Full Time: 52

Part Time: 461

Salaries Paid: $4,778,860

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$5,146,256	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$136	$75	$44
Revenue Collected During FY 08:	$11,420,705	$5,726,395	$3,162,334
Expenditures During FY 08:	$13,081,507	$5,414,088	$3,152,750
Per Capita Revenue:	$302	$193	$146
Per Capita Expenditures:	$346	$178	$143
Revenues over (under) Expenditures:	-$1,660,802	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	31.69%	54.10%	37.06%
Ending Fund Balance for FY 08:	$4,145,454	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$110	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$924,513	$1,194,694	$183,091
Total Unrestricted Net Assets:	$3,748,497	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$3,125,000**	$9,301,849	$5,842,559
Per Capita Debt:	**$83**	$327	$217
General Obligation Debt over EAV:	**0.17%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Paxton Park District

Unit Code: 027/010/12 **County:** FORD

Fiscal Year End:	1/31/2008
Accounting Method:	Cash
Appropriation or Budget:	$474,926
Equalized Assessed Valuation:	$47,231,378
Population:	4,522
Employees:	
Full Time:	1
Part Time:	36
Salaries Paid:	$86,581

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$36,640**	$127,338	$57,595
Per Capita Beginning Fund Balance:	**$8**	$63	$20
Revenue Collected During FY 08:	**$203,781**	$218,424	$130,750
Expenditures During FY 08:	**$214,201**	$224,581	$126,106
Per Capita Revenue:	**$45**	$79	$41
Per Capita Expenditures:	**$47**	$75	$39
Revenues over (under) Expenditures:	**-$10,420**	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	**12.24%**	93.71%	54.25%
Ending Fund Balance for FY 08:	**$26,220**	$132,774	$64,807
Per Capita Ending Fund Balance:	**$6**	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$9,191**	$5,553	$
Total Unreserved Funds:	**$17,029**	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$45,322	$
Total Unrestricted Net Assets:	**$**	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Pearl City Park District

Unit Code: 089/030/12 **County:** STEPHENSON

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$141,025
Equalized Assessed Valuation:	$39,360,617
Population:	3,500
Employees:	
Full Time:	
Part Time:	10
Salaries Paid:	$36,536

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$4,980**	$127,338	$57,595
Per Capita Beginning Fund Balance:	**$1**	$63	$20
Revenue Collected During FY 08:	**$104,310**	$218,424	$130,750
Expenditures During FY 08:	**$115,239**	$224,581	$126,106
Per Capita Revenue:	**$30**	$79	$41
Per Capita Expenditures:	**$33**	$75	$39
Revenues over (under) Expenditures:	**-$10,929**	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	**22.38%**	93.71%	54.25%
Ending Fund Balance for FY 08:	**$25,795**	$132,774	$64,807
Per Capita Ending Fund Balance:	**$7**	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$5,553	$
Total Unreserved Funds:	**$25,795**	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$45,322	$
Total Unrestricted Net Assets:	**$**	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Pekin Park District

Unit Code: 090/040/12 **County:** TAZEWELL

Fiscal Year End: 6/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $5,249,950

Equalized Assessed Valuation: $474,867,876

Population: 34,000

Employees:

Full Time: 37

Part Time: 291

Salaries Paid: $2,427,321

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$917,003	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$27	$75	$44
Revenue Collected During FY 08:	$3,932,007	$5,726,395	$3,162,334
Expenditures During FY 08:	$4,207,265	$5,414,088	$3,152,750
Per Capita Revenue:	$116	$193	$146
Per Capita Expenditures:	$124	$178	$143
Revenues over (under) Expenditures:	-$275,258	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	24.61%	54.10%	37.06%
Ending Fund Balance for FY 08:	$1,035,248	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$30	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$632,594	$1,194,694	$183,091
Total Unrestricted Net Assets:	$544,057	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,298,800**	$9,301,849	$5,842,559
Per Capita Debt:	**$68**	$327	$217
General Obligation Debt over EAV:	**0.35%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,258,488**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$66**	$45	$
Revenue Collected During FY 08:	**$2,090,957**	$719,520	$
Expenditures During FY 08:	**$1,897,207**	$767,577	$
Per Capita Revenue:	**$61**	$22	$
Per Capita Expenditures:	**$56**	$23	$
Operating Income (loss):	**$193,750**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**117.22%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$2,223,988**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$65**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Phoenix Park District

Unit Code: 016/590/12 **County:** COOK

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: $57,460

Equalized Assessed Valuation: $7,488,362

Population: 2,900

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$7,928	$127,338	$57,595
Per Capita Beginning Fund Balance:	$3	$63	$20
Revenue Collected During FY 08:	$26,563	$218,424	$130,750
Expenditures During FY 08:	$26,479	$224,581	$126,106
Per Capita Revenue:	$9	$79	$41
Per Capita Expenditures:	$9	$75	$39
Revenues over (under) Expenditures:	$84	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	30.26%	93.71%	54.25%
Ending Fund Balance for FY 08:	$8,012	$132,774	$64,807
Per Capita Ending Fund Balance:	$3	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Pitman Township Park District

Unit Code: 068/025/12 **County:** Montgomery

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: $38,550

Equalized Assessed Valuation: $7,568,695

Population: 507

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$4,930	$127,338	$57,595
Per Capita Beginning Fund Balance:	$10	$63	$20
Revenue Collected During FY 08:	$21,352	$218,424	$130,750
Expenditures During FY 08:	$22,224	$224,581	$126,106
Per Capita Revenue:	$42	$79	$41
Per Capita Expenditures:	$44	$75	$39
Revenues over (under) Expenditures:	-$872	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	18.26%	93.71%	54.25%
Ending Fund Balance for FY 08:	$4,058	$132,774	$64,807
Per Capita Ending Fund Balance:	$8	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Plainfield Park District

Unit Code: 099/085/12 **County:** WILL

Fiscal Year End: 6/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $12,139,326

Equalized Assessed Valuation: $2,738,629,537

Population: 120,000

Employees:

Full Time: 41

Part Time: 194

Salaries Paid: $2,741,103

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,904,291	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$24	$75	$44
Revenue Collected During FY 08:	$5,748,847	$5,726,395	$3,162,334
Expenditures During FY 08:	$5,703,095	$5,414,088	$3,152,750
Per Capita Revenue:	$48	$193	$146
Per Capita Expenditures:	$48	$178	$143
Revenues over (under) Expenditures:	$45,752	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	51.73%	54.10%	37.06%
Ending Fund Balance for FY 08:	$2,950,043	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$25	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$345,275	$1,194,694	$183,091
Total Unrestricted Net Assets:	$5,377,523	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$7,040,000**	$9,301,849	$5,842,559
Per Capita Debt:	**$59**	$327	$217
General Obligation Debt over EAV:	**0.26%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$103,988**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$1**	$45	$
Revenue Collected During FY 08:	**$172,565**	$719,520	$
Expenditures During FY 08:	**$175,670**	$767,577	$
Per Capita Revenue:	**$1**	$22	$
Per Capita Expenditures:	**$1**	$23	$
Operating Income (loss):	**-$3,105**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**60.64%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$106,534**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$1**	$45	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Pleasant Dale Park District

Unit Code: 016/600/12 **County:** COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $4,265,839

Equalized Assessed Valuation: $647,764,994

Population: 20,000

Employees:

Full Time: 12

Part Time: 12

Salaries Paid: $496,194

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,871,768	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$144	$75	$44
Revenue Collected During FY 08:	$1,960,280	$5,726,395	$3,162,334
Expenditures During FY 08:	$1,212,704	$5,414,088	$3,152,750
Per Capita Revenue:	$98	$193	$146
Per Capita Expenditures:	$61	$178	$143
Revenues over (under) Expenditures:	$747,576	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	298.45%	54.10%	37.06%
Ending Fund Balance for FY 08:	$3,619,344	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$181	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$4,532,364	$1,194,694	$183,091
Total Unrestricted Net Assets:	$3,639,949	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$8,724,424**	$9,301,849	$5,842,559
Per Capita Debt:	**$436**	$327	$217
General Obligation Debt over EAV:	**1.35%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**-$1,641,807**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**-$82**	$45	$
Revenue Collected During FY 08:	**$381,601**	$719,520	$
Expenditures During FY 08:	**$767,300**	$767,577	$
Per Capita Revenue:	**$19**	$22	$
Per Capita Expenditures:	**$38**	$23	$
Operating Income (loss):	**-$385,699**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**-264.24%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**-$2,027,506**	$1,627,569	$
Per Capita Ending Retained Earnings:	**-$101**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Pleasant Hill Park District

Unit Code: 075/020/12 **County:** PIKE

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: $54,690

Equalized Assessed Valuation: $19,522,673

Population: 2,600

Employees:

Full Time:

Part Time: 15

Salaries Paid: $14,737

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$151,068	$127,338	$57,595
Per Capita Beginning Fund Balance:	$58	$63	$20
Revenue Collected During FY 08:	$34,392	$218,424	$130,750
Expenditures During FY 08:	$26,359	$224,581	$126,106
Per Capita Revenue:	$13	$79	$41
Per Capita Expenditures:	$10	$75	$39
Revenues over (under) Expenditures:	$8,033	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	531.98%	93.71%	54.25%
Ending Fund Balance for FY 08:	$140,224	$132,774	$64,807
Per Capita Ending Fund Balance:	$54	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Pleasure Driveway Park District

Unit Code: 072/030/12 **County:** PEORIA

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $94,991,472

Equalized Assessed Valuation: $2,026,666,025

Population: 130,000

Employees:

Full Time: 194

Part Time: 1,222

Salaries Paid: $11,955,654

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$7,066,538	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$54	$75	$44
Revenue Collected During FY 08:	$41,373,255	$5,726,395	$3,162,334
Expenditures During FY 08:	$41,028,486	$5,414,088	$3,152,750
Per Capita Revenue:	$318	$193	$146
Per Capita Expenditures:	$316	$178	$143
Revenues over (under) Expenditures:	$344,769	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	18.09%	54.10%	37.06%
Ending Fund Balance for FY 08:	$7,422,282	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$57	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,944,632	$1,194,694	$183,091
Total Unrestricted Net Assets:	$2,996,152	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$12,902,500**	$9,301,849	$5,842,559
Per Capita Debt:	**$99**	$327	$217
General Obligation Debt over EAV:	**0.15%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Posen Park District

Unit Code: 016/610/12 **County:** COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $147,600

Equalized Assessed Valuation: $65,341,453

Population: 5,100

Employees:

Full Time: 1

Part Time: 2

Salaries Paid: $34,911

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$33,545	$127,338	$57,595
Per Capita Beginning Fund Balance:	$7	$63	$20
Revenue Collected During FY 08:	$141,939	$218,424	$130,750
Expenditures During FY 08:	$158,543	$224,581	$126,106
Per Capita Revenue:	$28	$79	$41
Per Capita Expenditures:	$31	$75	$39
Revenues over (under) Expenditures:	-$16,604	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	10.69%	93.71%	54.25%
Ending Fund Balance for FY 08:	$16,941	$132,774	$64,807
Per Capita Ending Fund Balance:	$3	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$16,941	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Princeton Park District

Unit Code: 006/010/12 **County:** BUREAU

Fiscal Year End: 6/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $2,038,353

Equalized Assessed Valuation: $137,457,830

Population: 7,526

Employees:

Full Time: 11

Part Time: 70

Salaries Paid: $601,837

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$	$127,338	$57,595
Per Capita Beginning Fund Balance:	$	$63	$20
Revenue Collected During FY 08:	$1	$218,424	$130,750
Expenditures During FY 08:	$1	$224,581	$126,106
Per Capita Revenue:	$	$79	$41
Per Capita Expenditures:	$	$75	$39
Revenues over (under) Expenditures:	$	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	0.00%	93.71%	54.25%
Ending Fund Balance for FY 08:	$	$132,774	$64,807
Per Capita Ending Fund Balance:	$	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$596,168**	$205,715	$
Per Capita Debt:	**$79**	$46	$
General Obligation Debt over EAV:	**0.41%**	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$3,745,803**	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	**$498**	$4	$
Revenue Collected During FY 08:	**$1,464,000**	$16,343	$
Expenditures During FY 08:	**$1,498,137**	$18,824	$
Per Capita Revenue:	**$195**	$2	$
Per Capita Expenditures:	**$199**	$2	$
Operating Income (loss):	**-$34,137**	-$2,482	$
Ratio of Retained Earnings to Expenditures:	**247.75%**	-28.57%	0.00%
Ending Retained Earnings for FY 08:	**$3,711,666**	$32,615	$
Per Capita Ending Retained Earnings:	**$493**	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Prophetstown Park District

Unit Code: 098/020/12 **County:** WHITESIDE

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$396,500
Equalized Assessed Valuation:	$36,781,352
Population:	2,600
Employees:	
Full Time:	1
Part Time:	15
Salaries Paid:	$105,728

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$175,153**	$127,338	$57,595
Per Capita Beginning Fund Balance:	**$67**	$63	$20
Revenue Collected During FY 08:	**$297,392**	$218,424	$130,750
Expenditures During FY 08:	**$459,800**	$224,581	$126,106
Per Capita Revenue:	**$114**	$79	$41
Per Capita Expenditures:	**$177**	$75	$39
Revenues over (under) Expenditures:	**-$162,408**	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	**15.82%**	93.71%	54.25%
Ending Fund Balance for FY 08:	**$72,745**	$132,774	$64,807
Per Capita Ending Fund Balance:	**$28**	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$5,553	$
Total Unreserved Funds:	**$72,745**	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$45,322	$
Total Unrestricted Net Assets:	**$**	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$160,777**	$205,715	$
Per Capita Debt:	**$62**	$46	$
General Obligation Debt over EAV:	**0.16%**	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$4	$
Revenue Collected During FY 08:	**$**	$16,343	$
Expenditures During FY 08:	**$**	$18,824	$
Per Capita Revenue:	**$**	$2	$
Per Capita Expenditures:	**$**	$2	$
Operating Income (loss):	**$**	-$2,482	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	-28.57%	0.00%
Ending Retained Earnings for FY 08:	**$**	$32,615	$
Per Capita Ending Retained Earnings:	**$**	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Prospect Heights Park District

Unit Code: 016/620/12 **County:** COOK

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $5,059,428

Equalized Assessed Valuation: $421,829,772

Population: 16,141

Employees:

Full Time: 16

Part Time: 210

Salaries Paid: $1,504,281

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$368,404	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$23	$75	$44
Revenue Collected During FY 08:	$3,898,729	$5,726,395	$3,162,334
Expenditures During FY 08:	$3,321,154	$5,414,088	$3,152,750
Per Capita Revenue:	$242	$193	$146
Per Capita Expenditures:	$206	$178	$143
Revenues over (under) Expenditures:	$577,575	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	15.44%	54.10%	37.06%
Ending Fund Balance for FY 08:	$512,785	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$32	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,194,694	$183,091
Total Unrestricted Net Assets:	$3,651,059	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$10,919,078**	$9,301,849	$5,842,559
Per Capita Debt:	**$676**	$327	$217
General Obligation Debt over EAV:	**2.83%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Quincy Park District

Unit Code: 001/010/12 **County:** ADAMS

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $10,633,736

Equalized Assessed Valuation: $520,125,255

Population: 43,000

Employees:

Full Time: 26

Part Time: 292

Salaries Paid: $1,792,097

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,586,811	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$60	$75	$44
Revenue Collected During FY 08:	$2,976,153	$5,726,395	$3,162,334
Expenditures During FY 08:	$2,855,678	$5,414,088	$3,152,750
Per Capita Revenue:	$69	$193	$146
Per Capita Expenditures:	$66	$178	$143
Revenues over (under) Expenditures:	$120,475	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	95.95%	54.10%	37.06%
Ending Fund Balance for FY 08:	$2,740,121	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$64	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,018,417	$1,194,694	$183,091
Total Unrestricted Net Assets:	$937,889	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,220,619**	$9,301,849	$5,842,559
Per Capita Debt:	**$28**	$327	$217
General Obligation Debt over EAV:	**0.16%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$3,169,850**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$74**	$45	$
Revenue Collected During FY 08:	**$1,182,021**	$719,520	$
Expenditures During FY 08:	**$1,171,222**	$767,577	$
Per Capita Revenue:	**$27**	$22	$
Per Capita Expenditures:	**$27**	$23	$
Operating Income (loss):	**$10,799**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**272.17%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$3,187,703**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$74**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Rantoul Park District

Unit Code: 010/020/12 **County:** CHAMPAIGN

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $950,615

Equalized Assessed Valuation: $101,071,962

Population: 12,832

Employees:

Full Time: 5

Part Time: 36

Salaries Paid: $263,619

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$229,219	$127,338	$57,595
Per Capita Beginning Fund Balance:	$18	$63	$20
Revenue Collected During FY 08:	$834,329	$218,424	$130,750
Expenditures During FY 08:	$948,207	$224,581	$126,106
Per Capita Revenue:	$65	$79	$41
Per Capita Expenditures:	$74	$75	$39
Revenues over (under) Expenditures:	-$113,878	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	24.82%	93.71%	54.25%
Ending Fund Balance for FY 08:	$235,341	$132,774	$64,807
Per Capita Ending Fund Balance:	$18	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$235,341	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Raymond Park District

Unit Code: 068/030/12 **County:** Montgomery

Fiscal Year End:	7/31/2008
Accounting Method:	Cash
Appropriation or Budget:	$17,900
Equalized Assessed Valuation:	$10,742,468
Population:	925
Employees:	
Full Time:	
Part Time:	2
Salaries Paid:	$4,600

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$10,738	$127,338	$57,595
Per Capita Beginning Fund Balance:	$12	$63	$20
Revenue Collected During FY 08:	$34,281	$218,424	$130,750
Expenditures During FY 08:	$19,204	$224,581	$126,106
Per Capita Revenue:	$37	$79	$41
Per Capita Expenditures:	$21	$75	$39
Revenues over (under) Expenditures:	$15,077	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	134.43%	93.71%	54.25%
Ending Fund Balance for FY 08:	$25,815	$132,774	$64,807
Per Capita Ending Fund Balance:	$28	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Ridgeville Park District

Unit Code: 016/640/12 **County:** COOK

Fiscal Year End:	6/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$599,750
Equalized Assessed Valuation:	$592,880,434
Population:	73,000
Employees:	
Full Time:	5
Part Time:	58
Salaries Paid:	$335,237

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$210,718**	$127,338	$57,595
Per Capita Beginning Fund Balance:	**$3**	$63	$20
Revenue Collected During FY 08:	**$601,380**	$218,424	$130,750
Expenditures During FY 08:	**$556,960**	$224,581	$126,106
Per Capita Revenue:	**$8**	$79	$41
Per Capita Expenditures:	**$8**	$75	$39
Revenues over (under) Expenditures:	**$44,420**	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	**44.37%**	93.71%	54.25%
Ending Fund Balance for FY 08:	**$247,138**	$132,774	$64,807
Per Capita Ending Fund Balance:	**$3**	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$5,553	$
Total Unreserved Funds:	**$**	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$45,322	$
Total Unrestricted Net Assets:	**$557,046**	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: River Forest Park District

Unit Code: 016/660/12 **County:** COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $2,326,988

Equalized Assessed Valuation: $515,655,926

Population: 12,400

Employees:

Full Time: 6

Part Time: 1

Salaries Paid: $324,351

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$683,013	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$55	$75	$44
Revenue Collected During FY 08:	$1,426,288	$5,726,395	$3,162,334
Expenditures During FY 08:	$1,123,102	$5,414,088	$3,152,750
Per Capita Revenue:	$115	$193	$146
Per Capita Expenditures:	$91	$178	$143
Revenues over (under) Expenditures:	$303,186	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	87.81%	54.10%	37.06%
Ending Fund Balance for FY 08:	$986,199	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$80	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,194,694	$183,091
Total Unrestricted Net Assets:	$2,088,515	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,405,000**	$9,301,849	$5,842,559
Per Capita Debt:	**$113**	$327	$217
General Obligation Debt over EAV:	**0.27%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: River Trails Park District

Unit Code: 016/670/12 **County:** COOK

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $7,320,424

Equalized Assessed Valuation: $627,824,077

Population: 15,000

Employees:

Full Time: 25

Part Time: 215

Salaries Paid: $2,188,212

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$311,808	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$21	$75	$44
Revenue Collected During FY 08:	$3,916,488	$5,726,395	$3,162,334
Expenditures During FY 08:	$4,174,200	$5,414,088	$3,152,750
Per Capita Revenue:	$261	$193	$146
Per Capita Expenditures:	$278	$178	$143
Revenues over (under) Expenditures:	-$257,712	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	1.30%	54.10%	37.06%
Ending Fund Balance for FY 08:	$54,095	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$4	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,194,694	$183,091
Total Unrestricted Net Assets:	$2,630,107	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$8,053,027**	$9,301,849	$5,842,559
Per Capita Debt:	**$537**	$327	$217
General Obligation Debt over EAV:	**0.00%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Riverdale Park District

Unit Code: 016/650/12 **County:** COOK

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $500,001

Equalized Assessed Valuation: $82,204,278

Population: 100

Employees:

Full Time: 5

Part Time: 6

Salaries Paid: $117,160

Blended Component Units

Number Submitted = 1

Riverdale Park District

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$325,902	$127,338	$57,595
Per Capita Beginning Fund Balance:	$3,259	$63	$20
Revenue Collected During FY 08:	$292,496	$218,424	$130,750
Expenditures During FY 08:	$212,788	$224,581	$126,106
Per Capita Revenue:	$2,925	$79	$41
Per Capita Expenditures:	$2,128	$75	$39
Revenues over (under) Expenditures:	$79,708	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	190.62%	93.71%	54.25%
Ending Fund Balance for FY 08:	$405,610	$132,774	$64,807
Per Capita Ending Fund Balance:	$4,056	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$451,935	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Roanoke Park District

Unit Code: 102/020/12 **County:** WOODFORD

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: $121,000

Equalized Assessed Valuation: $29,203,860

Population: 2,000

Employees:

Full Time:

Part Time: 16

Salaries Paid: $38,495

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$99,913	$127,338	$57,595
Per Capita Beginning Fund Balance:	$50	$63	$20
Revenue Collected During FY 08:	$131,599	$218,424	$130,750
Expenditures During FY 08:	$151,274	$224,581	$126,106
Per Capita Revenue:	$66	$79	$41
Per Capita Expenditures:	$76	$75	$39
Revenues over (under) Expenditures:	-$19,675	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	53.04%	93.71%	54.25%
Ending Fund Balance for FY 08:	$80,238	$132,774	$64,807
Per Capita Ending Fund Balance:	$40	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$80,237	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Rockford Park District

Unit Code: 101/010/12 **County:** WINNEBAGO

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $45,360,872

Equalized Assessed Valuation: $2,931,566,121

Population: 208,132

Employees:

Full Time: 182

Part Time: 1,487

Salaries Paid: $12,785,192

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$8,823,296	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$42	$75	$44
Revenue Collected During FY 08:	$29,327,273	$5,726,395	$3,162,334
Expenditures During FY 08:	$28,004,689	$5,414,088	$3,152,750
Per Capita Revenue:	$141	$193	$146
Per Capita Expenditures:	$135	$178	$143
Revenues over (under) Expenditures:	$1,322,584	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	30.77%	54.10%	37.06%
Ending Fund Balance for FY 08:	$8,617,003	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$41	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$6,748,548	$1,194,694	$183,091
Total Unrestricted Net Assets:	-$12,985,216	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$27,443,359**	$9,301,849	$5,842,559
Per Capita Debt:	**$132**	$327	$217
General Obligation Debt over EAV:	**0.38%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Rolling Meadows Park District

Unit Code: 016/680/12 **County:** COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $9,671,000

Equalized Assessed Valuation: $803,558,055

Population: 25,000

Employees:

Full Time: 41

Part Time: 150

Salaries Paid: $2,819,562

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,111,339	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$44	$75	$44
Revenue Collected During FY 08:	$6,259,160	$5,726,395	$3,162,334
Expenditures During FY 08:	$6,671,823	$5,414,088	$3,152,750
Per Capita Revenue:	$250	$193	$146
Per Capita Expenditures:	$267	$178	$143
Revenues over (under) Expenditures:	-$412,663	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	11.03%	54.10%	37.06%
Ending Fund Balance for FY 08:	$735,746	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$29	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,361,387	$1,194,694	$183,091
Total Unrestricted Net Assets:	$424,977	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$5,442,607**	$9,301,849	$5,842,559
Per Capita Debt:	**$218**	$327	$217
General Obligation Debt over EAV:	**0.12%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**-$176,398**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**-$7**	$45	$
Revenue Collected During FY 08:	**$13,770**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$1**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$13,770**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**-$162,628**	$1,627,569	$
Per Capita Ending Retained Earnings:	**-$7**	$45	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Roselle Park District

Unit Code: 022/190/12 **County:** DUPAGE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $8,890,189

Equalized Assessed Valuation: $528,376,305

Population: 23,200

Employees:

Full Time: 13

Part Time: 50

Salaries Paid: $925,734

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$600,913	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$26	$75	$44
Revenue Collected During FY 08:	$2,299,824	$5,726,395	$3,162,334
Expenditures During FY 08:	$1,895,498	$5,414,088	$3,152,750
Per Capita Revenue:	$99	$193	$146
Per Capita Expenditures:	$82	$178	$143
Revenues over (under) Expenditures:	$404,326	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	45.95%	54.10%	37.06%
Ending Fund Balance for FY 08:	$870,971	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$38	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$406,696	$1,194,694	$183,091
Total Unrestricted Net Assets:	$2,881,069	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$5,765,974**	$9,301,849	$5,842,559
Per Capita Debt:	**$249**	$327	$217
General Obligation Debt over EAV:	**0.79%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Rosemont Park District

Unit Code: 016/690/12 **County:** COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $1,590,505

Equalized Assessed Valuation: $390,054,452

Population: 4,224

Employees:

Full Time: 6

Part Time: 102

Salaries Paid: $454,506

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,012,951	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$240	$75	$44
Revenue Collected During FY 08:	$1,065,882	$5,726,395	$3,162,334
Expenditures During FY 08:	$1,203,880	$5,414,088	$3,152,750
Per Capita Revenue:	$252	$193	$146
Per Capita Expenditures:	$285	$178	$143
Revenues over (under) Expenditures:	-$137,998	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	72.68%	54.10%	37.06%
Ending Fund Balance for FY 08:	$874,953	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$207	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$630,782	$1,194,694	$183,091
Total Unrestricted Net Assets:	$641,438	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$870,000**	$9,301,849	$5,842,559
Per Capita Debt:	**$206**	$327	$217
General Obligation Debt over EAV:	**0.22%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Rossville Park District

Unit Code: 092/010/12 **County:** VERMILION

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: $42,000

Equalized Assessed Valuation: $18,202,445

Population: 1,360

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$25,224	$127,338	$57,595
Per Capita Beginning Fund Balance:	$19	$63	$20
Revenue Collected During FY 08:	$23,131	$218,424	$130,750
Expenditures During FY 08:	$19,855	$224,581	$126,106
Per Capita Revenue:	$17	$79	$41
Per Capita Expenditures:	$15	$75	$39
Revenues over (under) Expenditures:	$3,276	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	143.54%	93.71%	54.25%
Ending Fund Balance for FY 08:	$28,500	$132,774	$64,807
Per Capita Ending Fund Balance:	$21	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Round Lake Area Park District

Unit Code: 049/095/12 **County:** LAKE

Fiscal Year End: 6/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $13,360,500

Equalized Assessed Valuation: $1,055,957,786

Population: 53,500

Employees:

Full Time: 65

Part Time: 300

Salaries Paid: $3,571,376

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,495,166	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$47	$75	$44
Revenue Collected During FY 08:	$8,429,746	$5,726,395	$3,162,334
Expenditures During FY 08:	$8,626,861	$5,414,088	$3,152,750
Per Capita Revenue:	$158	$193	$146
Per Capita Expenditures:	$161	$178	$143
Revenues over (under) Expenditures:	-$197,115	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	28.42%	54.10%	37.06%
Ending Fund Balance for FY 08:	$2,451,564	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$46	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,194,694	$183,091
Total Unrestricted Net Assets:	$6,046,922	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$10,694,351**	$9,301,849	$5,842,559
Per Capita Debt:	**$200**	$327	$217
General Obligation Debt over EAV:	**0.21%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Roxana Community Park District

Unit Code: 057/020/12 **County:** MADISON

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$726,999
Equalized Assessed Valuation:	$88,263,821
Population:	1,534
Employees:	
Full Time:	3
Part Time:	31
Salaries Paid:	$169,432

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$252,734	$127,338	$57,595
Per Capita Beginning Fund Balance:	$165	$63	$20
Revenue Collected During FY 08:	$343,626	$218,424	$130,750
Expenditures During FY 08:	$375,166	$224,581	$126,106
Per Capita Revenue:	$224	$79	$41
Per Capita Expenditures:	$245	$75	$39
Revenues over (under) Expenditures:	-$31,540	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	58.96%	93.71%	54.25%
Ending Fund Balance for FY 08:	$221,194	$132,774	$64,807
Per Capita Ending Fund Balance:	$144	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$165,341	$45,322	$
Total Unrestricted Net Assets:	$469,928	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$275,000**	$205,715	$
Per Capita Debt:	**$179**	$46	$
General Obligation Debt over EAV:	**0.31%**	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$4	$
Revenue Collected During FY 08:	**$**	$16,343	$
Expenditures During FY 08:	**$**	$18,824	$
Per Capita Revenue:	**$**	$2	$
Per Capita Expenditures:	**$**	$2	$
Operating Income (loss):	**$**	-$2,482	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	-28.57%	0.00%
Ending Retained Earnings for FY 08:	**$**	$32,615	$
Per Capita Ending Retained Earnings:	**$**	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Salt Creek Rural Park District

Unit Code: 016/700/12 **County:** COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $5,937,301

Equalized Assessed Valuation: $246,260,048

Population: 5,500

Employees:

Full Time: 13

Part Time: 119

Salaries Paid: $1,058,022

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	-$105,439	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	-$19	$75	$44
Revenue Collected During FY 08:	$2,362,608	$5,726,395	$3,162,334
Expenditures During FY 08:	$2,280,578	$5,414,088	$3,152,750
Per Capita Revenue:	$430	$193	$146
Per Capita Expenditures:	$415	$178	$143
Revenues over (under) Expenditures:	$82,030	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	-1.03%	54.10%	37.06%
Ending Fund Balance for FY 08:	-$23,409	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	-$4	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,194,694	$183,091
Total Unrestricted Net Assets:	$1,387,150	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$5,295,000**	$9,301,849	$5,842,559
Per Capita Debt:	**$963**	$327	$217
General Obligation Debt over EAV:	**0.23%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: San Jose Park District

Unit Code: 060/020/12 **County:** MASON

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: $11,800

Equalized Assessed Valuation: $7,349,221

Population: 700

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Number Submitted = 1

san jose park district

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$20,699	$127,338	$57,595
Per Capita Beginning Fund Balance:	$30	$63	$20
Revenue Collected During FY 08:	$12,270	$218,424	$130,750
Expenditures During FY 08:	$6,305	$224,581	$126,106
Per Capita Revenue:	$18	$79	$41
Per Capita Expenditures:	$9	$75	$39
Revenues over (under) Expenditures:	$5,965	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	422.90%	93.71%	54.25%
Ending Fund Balance for FY 08:	$26,664	$132,774	$64,807
Per Capita Ending Fund Balance:	$38	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$26,664	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Sandwich Park District

Unit Code: 019/060/12 **County:** DEKALB

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $634,815

Equalized Assessed Valuation: $171,808,264

Population: 7,326

Employees:

Full Time: 2

Part Time: 12

Salaries Paid: $208,674

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$151,677	$127,338	$57,595
Per Capita Beginning Fund Balance:	$21	$63	$20
Revenue Collected During FY 08:	$539,394	$218,424	$130,750
Expenditures During FY 08:	$545,590	$224,581	$126,106
Per Capita Revenue:	$74	$79	$41
Per Capita Expenditures:	$74	$75	$39
Revenues over (under) Expenditures:	-$6,196	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	26.84%	93.71%	54.25%
Ending Fund Balance for FY 08:	$146,453	$132,774	$64,807
Per Capita Ending Fund Balance:	$20	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$570,400	$45,322	$
Total Unrestricted Net Assets:	$44,375	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$100,000**	$205,715	$
Per Capita Debt:	**$14**	$46	$
General Obligation Debt over EAV:	**0.06%**	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$4	$
Revenue Collected During FY 08:	**$**	$16,343	$
Expenditures During FY 08:	**$**	$18,824	$
Per Capita Revenue:	**$**	$2	$
Per Capita Expenditures:	**$**	$2	$
Operating Income (loss):	**$**	-$2,482	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	-28.57%	0.00%
Ending Retained Earnings for FY 08:	**$**	$32,615	$
Per Capita Ending Retained Earnings:	**$**	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Savanna Park District

Unit Code: 008/020/12 **County:** CARROLL

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,116,863
Equalized Assessed Valuation:	$34,626,645
Population:	5,000
Employees:	
Full Time:	3
Part Time:	19
Salaries Paid:	$115,567

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$90,347	$127,338	$57,595
Per Capita Beginning Fund Balance:	$18	$63	$20
Revenue Collected During FY 08:	$187,816	$218,424	$130,750
Expenditures During FY 08:	$196,952	$224,581	$126,106
Per Capita Revenue:	$38	$79	$41
Per Capita Expenditures:	$39	$75	$39
Revenues over (under) Expenditures:	-$9,136	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	38.18%	93.71%	54.25%
Ending Fund Balance for FY 08:	$75,206	$132,774	$64,807
Per Capita Ending Fund Balance:	$15	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$146,890	$45,322	$
Total Unrestricted Net Assets:	$38,235	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$120,000**	$205,715	$
Per Capita Debt:	**$24**	$46	$
General Obligation Debt over EAV:	**0.35%**	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$575,394**	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	**$115**	$4	$
Revenue Collected During FY 08:	**$137,890**	$16,343	$
Expenditures During FY 08:	**$228,373**	$18,824	$
Per Capita Revenue:	**$28**	$2	$
Per Capita Expenditures:	**$46**	$2	$
Operating Income (loss):	**-$90,483**	-$2,482	$
Ratio of Retained Earnings to Expenditures:	**214.96%**	-28.57%	0.00%
Ending Retained Earnings for FY 08:	**$490,916**	$32,615	$
Per Capita Ending Retained Earnings:	**$98**	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Schaumburg Park District

Unit Code: 016/710/12 **County:** COOK

Fiscal Year End: 3/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $32,014,663

Equalized Assessed Valuation: $4,578,538,263

Population: 72,690

Employees:

Full Time: 30

Part Time: 30

Salaries Paid: $9,823,058

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,670,045	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$37	$75	$44
Revenue Collected During FY 08:	$17,596,702	$5,726,395	$3,162,334
Expenditures During FY 08:	$16,763,904	$5,414,088	$3,152,750
Per Capita Revenue:	$242	$193	$146
Per Capita Expenditures:	$231	$178	$143
Revenues over (under) Expenditures:	$832,798	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	20.94%	54.10%	37.06%
Ending Fund Balance for FY 08:	$3,510,845	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$48	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$68,589	$1,194,694	$183,091
Total Unrestricted Net Assets:	$9,683,015	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$32,750,000**	$9,301,849	$5,842,559
Per Capita Debt:	**$451**	$327	$217
General Obligation Debt over EAV:	**0.72%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$23,244,339**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$320**	$45	$
Revenue Collected During FY 08:	**$2,483,568**	$719,520	$
Expenditures During FY 08:	**$3,420,257**	$767,577	$
Per Capita Revenue:	**$34**	$22	$
Per Capita Expenditures:	**$47**	$23	$
Operating Income (loss):	**-$936,689**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**651.99%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$22,299,650**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$307**	$45	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Skokie Park District

Unit Code: 016/720/12 **County:** COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $25,497,639

Equalized Assessed Valuation: $2,964,969,560

Population: 63,348

Employees:

Full Time: 75

Part Time: 750

Salaries Paid: $7,313,501

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$5,728,937	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$90	$75	$44
Revenue Collected During FY 08:	$15,188,009	$5,726,395	$3,162,334
Expenditures During FY 08:	$13,613,204	$5,414,088	$3,152,750
Per Capita Revenue:	$240	$193	$146
Per Capita Expenditures:	$215	$178	$143
Revenues over (under) Expenditures:	$1,574,805	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	44.74%	54.10%	37.06%
Ending Fund Balance for FY 08:	$6,090,128	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$96	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,590,461	$1,194,694	$183,091
Total Unrestricted Net Assets:	-$1,171,753	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$44,109,453**	$9,301,849	$5,842,559
Per Capita Debt:	**$696**	$327	$217
General Obligation Debt over EAV:	**1.49%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: South Barrington Park District

Unit Code: 016/725/12 **County:** COOK

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $8,585,207

Equalized Assessed Valuation: $475,697,624

Population: 4,800

Employees:

Full Time: 20

Part Time: 160

Salaries Paid: $1,808,226

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,426,665	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$297	$75	$44
Revenue Collected During FY 08:	$4,417,217	$5,726,395	$3,162,334
Expenditures During FY 08:	$3,450,780	$5,414,088	$3,152,750
Per Capita Revenue:	$920	$193	$146
Per Capita Expenditures:	$719	$178	$143
Revenues over (under) Expenditures:	$966,437	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	56.24%	54.10%	37.06%
Ending Fund Balance for FY 08:	$1,940,602	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$404	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,194,694	$183,091
Total Unrestricted Net Assets:	$4,845,546	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$12,496,000**	$9,301,849	$5,842,559
Per Capita Debt:	**$2,603**	$327	$217
General Obligation Debt over EAV:	**0.19%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: South Prairie Park District

Unit Code: 050/060/12 **County:** LASALLE

Fiscal Year End:	4/30/2008
Accounting Method:	Cash
Appropriation or Budget:	$61,370
Equalized Assessed Valuation:	$354,617,031
Population:	5,000
Employees:	
Full Time:	
Part Time:	1
Salaries Paid:	$4,400

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$25,135	$127,338	$57,595
Per Capita Beginning Fund Balance:	$5	$63	$20
Revenue Collected During FY 08:	$36,235	$218,424	$130,750
Expenditures During FY 08:	$38,592	$224,581	$126,106
Per Capita Revenue:	$7	$79	$41
Per Capita Expenditures:	$8	$75	$39
Revenues over (under) Expenditures:	-$2,357	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	59.02%	93.71%	54.25%
Ending Fund Balance for FY 08:	$22,778	$132,774	$64,807
Per Capita Ending Fund Balance:	$5	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Springfield Park District

Unit Code: 083/010/12 **County:** SANGAMON

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$20,637,144
Equalized Assessed Valuation:	$2,236,666,758
Population:	120,500
Employees:	
Full Time:	112
Part Time:	211
Salaries Paid:	$5,625,769

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$609,939	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$5	$75	$44
Revenue Collected During FY 08:	$12,954,766	$5,726,395	$3,162,334
Expenditures During FY 08:	$13,206,407	$5,414,088	$3,152,750
Per Capita Revenue:	$108	$193	$146
Per Capita Expenditures:	$110	$178	$143
Revenues over (under) Expenditures:	-$251,641	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	4.13%	54.10%	37.06%
Ending Fund Balance for FY 08:	$545,009	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$5	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$8,738,405	$1,194,694	$183,091
Total Unrestricted Net Assets:	-$1,686,215	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$15,847,399**	$9,301,849	$5,842,559
Per Capita Debt:	**$132**	$327	$217
General Obligation Debt over EAV:	**0.38%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: St. Jacob Park District

Unit Code: 057/025/12 **County:** MADISON

Fiscal Year End:	3/31/2008
Accounting Method:	Cash
Appropriation or Budget:	$94,000
Equalized Assessed Valuation:	$46,412,302
Population:	2,102
Employees:	
Full Time:	
Part Time:	2
Salaries Paid:	$9,231

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$79,366**	$127,338	$57,595
Per Capita Beginning Fund Balance:	**$38**	$63	$20
Revenue Collected During FY 08:	**$57,777**	$218,424	$130,750
Expenditures During FY 08:	**$35,617**	$224,581	$126,106
Per Capita Revenue:	**$27**	$79	$41
Per Capita Expenditures:	**$17**	$75	$39
Revenues over (under) Expenditures:	**$22,160**	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	**285.05%**	93.71%	54.25%
Ending Fund Balance for FY 08:	**$101,526**	$132,774	$64,807
Per Capita Ending Fund Balance:	**$48**	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$5,553	$
Total Unreserved Funds:	**$**	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$45,322	$
Total Unrestricted Net Assets:	**$**	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Sterling Park District

Unit Code: 098/030/12 **County:** WHITESIDE

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$5,752,925
Equalized Assessed Valuation:	$213,077,047
Population:	20,200
Employees:	
Full Time:	20
Part Time:	200
Salaries Paid:	$1,610,414

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$751,916	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$37	$75	$44
Revenue Collected During FY 08:	$3,427,375	$5,726,395	$3,162,334
Expenditures During FY 08:	$4,501,429	$5,414,088	$3,152,750
Per Capita Revenue:	$170	$193	$146
Per Capita Expenditures:	$223	$178	$143
Revenues over (under) Expenditures:	-$1,074,054	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	11.62%	54.10%	37.06%
Ending Fund Balance for FY 08:	$523,140	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$26	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,194,694	$183,091
Total Unrestricted Net Assets:	$1,767,334	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$3,870,295**	$9,301,849	$5,842,559
Per Capita Debt:	**$192**	$327	$217
General Obligation Debt over EAV:	**0.54%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Stites Park District

Unit Code: 088/040/12 **County:** ST. CLAIR

Fiscal Year End: 3/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $40,404

Equalized Assessed Valuation: $9,214,328

Population: 668

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$45,233	$127,338	$57,595
Per Capita Beginning Fund Balance:	$68	$63	$20
Revenue Collected During FY 08:	$60,991	$218,424	$130,750
Expenditures During FY 08:	$33,470	$224,581	$126,106
Per Capita Revenue:	$91	$79	$41
Per Capita Expenditures:	$50	$75	$39
Revenues over (under) Expenditures:	$27,521	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	217.37%	93.71%	54.25%
Ending Fund Balance for FY 08:	$72,754	$132,774	$64,807
Per Capita Ending Fund Balance:	$109	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$162,706	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Stockton Park District

Unit Code: 043/020/12 **County:** JO DAVIESS

Fiscal Year End:	4/30/2008
Accounting Method:	Cash
Appropriation or Budget:	$125,935
Equalized Assessed Valuation:	$34,601,070
Population:	3,500
Employees:	
Full Time:	1
Part Time:	15
Salaries Paid:	$60,892

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$27,743	$127,338	$57,595
Per Capita Beginning Fund Balance:	$8	$63	$20
Revenue Collected During FY 08:	$324,632	$218,424	$130,750
Expenditures During FY 08:	$292,393	$224,581	$126,106
Per Capita Revenue:	$93	$79	$41
Per Capita Expenditures:	$84	$75	$39
Revenues over (under) Expenditures:	$32,239	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	20.51%	93.71%	54.25%
Ending Fund Balance for FY 08:	$59,982	$132,774	$64,807
Per Capita Ending Fund Balance:	$17	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$59,982	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Stonington Park District

Unit Code: 011/009/12 **County:** CHRISTIAN

Fiscal Year End: 10/31/2008

Accounting Method: Cash

Appropriation or Budget: $45,700

Equalized Assessed Valuation: $16,275,969

Population: 1,300

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$27,775	$127,338	$57,595
Per Capita Beginning Fund Balance:	$21	$63	$20
Revenue Collected During FY 08:	$47,078	$218,424	$130,750
Expenditures During FY 08:	$26,938	$224,581	$126,106
Per Capita Revenue:	$36	$79	$41
Per Capita Expenditures:	$21	$75	$39
Revenues over (under) Expenditures:	$20,140	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	177.87%	93.71%	54.25%
Ending Fund Balance for FY 08:	$47,915	$132,774	$64,807
Per Capita Ending Fund Balance:	$37	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$47,915	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$41,733**	$205,715	$
Per Capita Debt:	**$32**	$46	$
General Obligation Debt over EAV:	**0.00%**	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Streamwood Park District

Unit Code: 016/740/12 **County:** COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $19,911,000

Equalized Assessed Valuation: $905,902,551

Population: 26,100

Employees:

Full Time: 15

Part Time: 117

Salaries Paid: $1,899,274

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,081,421	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$41	$75	$44
Revenue Collected During FY 08:	$4,526,183	$5,726,395	$3,162,334
Expenditures During FY 08:	$4,195,701	$5,414,088	$3,152,750
Per Capita Revenue:	$173	$193	$146
Per Capita Expenditures:	$161	$178	$143
Revenues over (under) Expenditures:	$330,482	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	30.37%	54.10%	37.06%
Ending Fund Balance for FY 08:	$1,274,133	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$49	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$501,440	$1,194,694	$183,091
Total Unrestricted Net Assets:	$1,274,133	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$10,201,000**	$9,301,849	$5,842,559
Per Capita Debt:	**$391**	$327	$217
General Obligation Debt over EAV:	**0.23%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Sugar Grove Park District

Unit Code: 045/020/12 **County:** KANE

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $1,350,000

Equalized Assessed Valuation: $478,527,423

Population: 9,000

Employees:

Full Time: 5

Part Time: 22

Salaries Paid: $375,214

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$594,349	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$66	$75	$44
Revenue Collected During FY 08:	$1,081,238	$5,726,395	$3,162,334
Expenditures During FY 08:	$1,139,434	$5,414,088	$3,152,750
Per Capita Revenue:	$120	$193	$146
Per Capita Expenditures:	$127	$178	$143
Revenues over (under) Expenditures:	-$58,196	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	47.05%	54.10%	37.06%
Ending Fund Balance for FY 08:	$536,153	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$60	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$311,618	$1,194,694	$183,091
Total Unrestricted Net Assets:	$224,140	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$305,044**	$9,301,849	$5,842,559
Per Capita Debt:	**$34**	$327	$217
General Obligation Debt over EAV:	**0.00%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Summit Park District

Unit Code: 016/750/12 **County:** COOK

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $1,442,010

Equalized Assessed Valuation: $173,438,706

Population: 10,400

Employees:

Full Time: 4

Part Time: 30

Salaries Paid: $313,324

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$593,168	$127,338	$57,595
Per Capita Beginning Fund Balance:	$57	$63	$20
Revenue Collected During FY 08:	$614,891	$218,424	$130,750
Expenditures During FY 08:	$1,014,365	$224,581	$126,106
Per Capita Revenue:	$59	$79	$41
Per Capita Expenditures:	$98	$75	$39
Revenues over (under) Expenditures:	-$399,474	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	19.10%	93.71%	54.25%
Ending Fund Balance for FY 08:	$193,694	$132,774	$64,807
Per Capita Ending Fund Balance:	$19	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$276,022	$45,322	$
Total Unrestricted Net Assets:	-$94,144	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$325,000	$205,715	$
Per Capita Debt:	$31	$46	$
General Obligation Debt over EAV:	0.19%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Sumner Park District

Unit Code: 101/020/12 **County:** WINNEBAGO

Fiscal Year End:	7/31/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$381,928
Equalized Assessed Valuation:	$77,127,298
Population:	33,000
Employees:	
Full Time:	
Part Time:	5
Salaries Paid:	$6,770

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$164,030	$127,338	$57,595
Per Capita Beginning Fund Balance:	$5	$63	$20
Revenue Collected During FY 08:	$265,547	$218,424	$130,750
Expenditures During FY 08:	$386,877	$224,581	$126,106
Per Capita Revenue:	$8	$79	$41
Per Capita Expenditures:	$12	$75	$39
Revenues over (under) Expenditures:	-$121,330	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	11.04%	93.71%	54.25%
Ending Fund Balance for FY 08:	$42,700	$132,774	$64,807
Per Capita Ending Fund Balance:	$1	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$42,700	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$326,900**	$205,715	$
Per Capita Debt:	**$10**	$46	$
General Obligation Debt over EAV:	**0.42%**	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$4	$
Revenue Collected During FY 08:	**$**	$16,343	$
Expenditures During FY 08:	**$**	$18,824	$
Per Capita Revenue:	**$**	$2	$
Per Capita Expenditures:	**$**	$2	$
Operating Income (loss):	**$**	-$2,482	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	-28.57%	0.00%
Ending Retained Earnings for FY 08:	**$**	$32,615	$
Per Capita Ending Retained Earnings:	**$**	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Sumpter Township Park District

Unit Code: 018/010/12 **County:** Cumberland

Fiscal Year End:	6/30/2008
Accounting Method:	Cash
Appropriation or Budget:	$25,911
Equalized Assessed Valuation:	$15,749,209
Population:	1,900
Employees:	
Full Time:	
Part Time:	9
Salaries Paid:	$3,852

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$45,595	$127,338	$57,595
Per Capita Beginning Fund Balance:	$24	$63	$20
Revenue Collected During FY 08:	$27,323	$218,424	$130,750
Expenditures During FY 08:	$14,947	$224,581	$126,106
Per Capita Revenue:	$14	$79	$41
Per Capita Expenditures:	$8	$75	$39
Revenues over (under) Expenditures:	$12,376	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	387.84%	93.71%	54.25%
Ending Fund Balance for FY 08:	$57,971	$132,774	$64,807
Per Capita Ending Fund Balance:	$31	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Sycamore Park District

Unit Code: 019/050/12 **County:** DEKALB

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $5,444,400

Equalized Assessed Valuation: $444,112,643

Population: 15,000

Employees:

Full Time: 15

Part Time: 157

Salaries Paid: $1,046,417

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$424,611	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$28	$75	$44
Revenue Collected During FY 08:	$1,703,770	$5,726,395	$3,162,334
Expenditures During FY 08:	$1,655,670	$5,414,088	$3,152,750
Per Capita Revenue:	$114	$193	$146
Per Capita Expenditures:	$110	$178	$143
Revenues over (under) Expenditures:	$48,100	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	25.37%	54.10%	37.06%
Ending Fund Balance for FY 08:	$419,974	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$28	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$636,721	$1,194,694	$183,091
Total Unrestricted Net Assets:	$26,696	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$2,807,101**	$9,301,849	$5,842,559
Per Capita Debt:	**$187**	$327	$217
General Obligation Debt over EAV:	**0.62%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$158,261**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$11**	$45	$
Revenue Collected During FY 08:	**$601,351**	$719,520	$
Expenditures During FY 08:	**$892,768**	$767,577	$
Per Capita Revenue:	**$40**	$22	$
Per Capita Expenditures:	**$60**	$23	$
Operating Income (loss):	**-$291,417**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**-8.17%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**-$72,910**	$1,627,569	$
Per Capita Ending Retained Earnings:	**-$5**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Taylorville Comm Pleasure Driveway Park District

Unit Code: 011/010/12 **County:** CHRISTIAN

Fiscal Year End: 2/28/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $785,900

Equalized Assessed Valuation: $175,498,939

Population: 25,000

Employees:

Full Time: 10

Part Time: 20

Salaries Paid: $418,287

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$104,695	$127,338	$57,595
Per Capita Beginning Fund Balance:	$4	$63	$20
Revenue Collected During FY 08:	$685,299	$218,424	$130,750
Expenditures During FY 08:	$522,992	$224,581	$126,106
Per Capita Revenue:	$27	$79	$41
Per Capita Expenditures:	$21	$75	$39
Revenues over (under) Expenditures:	$162,307	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	51.05%	93.71%	54.25%
Ending Fund Balance for FY 08:	$267,002	$132,774	$64,807
Per Capita Ending Fund Balance:	$11	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$632,806	$45,322	$
Total Unrestricted Net Assets:	-$280,173	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$544,665**	$205,715	$
Per Capita Debt:	**$22**	$46	$
General Obligation Debt over EAV:	**0.17%**	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$564,473**	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	**$23**	$4	$
Revenue Collected During FY 08:	**$501,852**	$16,343	$
Expenditures During FY 08:	**$503,400**	$18,824	$
Per Capita Revenue:	**$20**	$2	$
Per Capita Expenditures:	**$20**	$2	$
Operating Income (loss):	**-$1,548**	-$2,482	$
Ratio of Retained Earnings to Expenditures:	**111.82%**	-28.57%	0.00%
Ending Retained Earnings for FY 08:	**$562,925**	$32,615	$
Per Capita Ending Retained Earnings:	**$23**	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: The Greater Brownstown Park District

Unit Code: 026/030/12 **County:** Fayette

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $37,400

Equalized Assessed Valuation: $13,017,113

Population: 1,300

Employees:

Full Time:

Part Time: 1

Salaries Paid: $2,250

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$15,992	$127,338	$57,595
Per Capita Beginning Fund Balance:	$12	$63	$20
Revenue Collected During FY 08:	$25,095	$218,424	$130,750
Expenditures During FY 08:	$26,326	$224,581	$126,106
Per Capita Revenue:	$19	$79	$41
Per Capita Expenditures:	$20	$75	$39
Revenues over (under) Expenditures:	-$1,231	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	56.07%	93.71%	54.25%
Ending Fund Balance for FY 08:	$14,761	$132,774	$64,807
Per Capita Ending Fund Balance:	$11	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$14,761	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Tinley Park Park District

Unit Code: 016/760/12 **County:** COOK

Fiscal Year End: 2/28/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $13,217,600

Equalized Assessed Valuation: $1,369,220,388

Population: 60,000

Employees:

Full Time: 30

Part Time: 295

Salaries Paid: $2,132,969

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,551,673	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$43	$75	$44
Revenue Collected During FY 08:	$4,231,197	$5,726,395	$3,162,334
Expenditures During FY 08:	$4,222,426	$5,414,088	$3,152,750
Per Capita Revenue:	$71	$193	$146
Per Capita Expenditures:	$70	$178	$143
Revenues over (under) Expenditures:	$8,771	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	60.64%	54.10%	37.06%
Ending Fund Balance for FY 08:	$2,560,444	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$43	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,194,694	$183,091
Total Unrestricted Net Assets:	$9,009,807	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$13,447,340**	$9,301,849	$5,842,559
Per Capita Debt:	**$224**	$327	$217
General Obligation Debt over EAV:	**0.95%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$7,234,220**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$121**	$45	$
Revenue Collected During FY 08:	**$1,210,201**	$719,520	$
Expenditures During FY 08:	**$1,190,063**	$767,577	$
Per Capita Revenue:	**$20**	$22	$
Per Capita Expenditures:	**$20**	$23	$
Operating Income (loss):	**$20,138**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**608.05%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$7,236,153**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$121**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Tolono Park District

Unit Code: 010/025/12 **County:** CHAMPAIGN

Fiscal Year End:	4/30/2008
Accounting Method:	Cash
Appropriation or Budget:	$211,900
Equalized Assessed Valuation:	$33,526,347
Population:	2,900
Employees:	
Full Time:	1
Part Time:	6
Salaries Paid:	$21,267

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$73,451**	$127,338	$57,595
Per Capita Beginning Fund Balance:	**$25**	$63	$20
Revenue Collected During FY 08:	**$126,022**	$218,424	$130,750
Expenditures During FY 08:	**$111,587**	$224,581	$126,106
Per Capita Revenue:	**$43**	$79	$41
Per Capita Expenditures:	**$38**	$75	$39
Revenues over (under) Expenditures:	**$14,435**	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	**78.76%**	93.71%	54.25%
Ending Fund Balance for FY 08:	**$87,886**	$132,774	$64,807
Per Capita Ending Fund Balance:	**$30**	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$5,553	$
Total Unreserved Funds:	**$73,451**	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$45,322	$
Total Unrestricted Net Assets:	**$**	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Toluca Park District

Unit Code: 059/010/12 **County:** MARSHALL

Fiscal Year End: 12/31/2008

Accounting Method: Cash

Appropriation or Budget: $70,867

Equalized Assessed Valuation: $21,391,133

Population: 1,400

Employees:

Full Time:

Part Time: 15

Salaries Paid: $17,780

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$307	$127,338	$57,595
Per Capita Beginning Fund Balance:	$	$63	$20
Revenue Collected During FY 08:	$71,297	$218,424	$130,750
Expenditures During FY 08:	$69,443	$224,581	$126,106
Per Capita Revenue:	$51	$79	$41
Per Capita Expenditures:	$50	$75	$39
Revenues over (under) Expenditures:	$1,854	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	3.11%	93.71%	54.25%
Ending Fund Balance for FY 08:	$2,161	$132,774	$64,807
Per Capita Ending Fund Balance:	$2	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$187,992**	$205,715	$
Per Capita Debt:	**$134**	$46	$
General Obligation Debt over EAV:	**0.00%**	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$4	$
Revenue Collected During FY 08:	**$**	$16,343	$
Expenditures During FY 08:	**$**	$18,824	$
Per Capita Revenue:	**$**	$2	$
Per Capita Expenditures:	**$**	$2	$
Operating Income (loss):	**$**	-$2,482	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	-28.57%	0.00%
Ending Retained Earnings for FY 08:	**$**	$32,615	$
Per Capita Ending Retained Earnings:	**$**	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Tremont Area Park District

Unit Code: 090/070/12 **County:** TAZEWELL

Fiscal Year End:	3/31/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,342,800
Equalized Assessed Valuation:	$92,458,309
Population:	4,600
Employees:	
Full Time:	
Part Time:	17
Salaries Paid:	$33,573

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$78,925	$127,338	$57,595
Per Capita Beginning Fund Balance:	$17	$63	$20
Revenue Collected During FY 08:	$637,423	$218,424	$130,750
Expenditures During FY 08:	$1,003,155	$224,581	$126,106
Per Capita Revenue:	$139	$79	$41
Per Capita Expenditures:	$218	$75	$39
Revenues over (under) Expenditures:	-$365,732	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	9.29%	93.71%	54.25%
Ending Fund Balance for FY 08:	$93,193	$132,774	$64,807
Per Capita Ending Fund Balance:	$20	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$93,193	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$380,000	$205,715	$
Per Capita Debt:	$83	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Tri-State Park Park District

Unit Code: 022/200/12 **County:** DUPAGE

Fiscal Year End: 5/31/2008

Accounting Method: Cash

Appropriation or Budget: $113,300

Equalized Assessed Valuation: $142,950,057

Population: 5,500

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$	$127,338	$57,595
Per Capita Beginning Fund Balance:	$	$63	$20
Revenue Collected During FY 08:	$62,641	$218,424	$130,750
Expenditures During FY 08:	$48,617	$224,581	$126,106
Per Capita Revenue:	$11	$79	$41
Per Capita Expenditures:	$9	$75	$39
Revenues over (under) Expenditures:	$14,024	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	28.85%	93.71%	54.25%
Ending Fund Balance for FY 08:	$14,024	$132,774	$64,807
Per Capita Ending Fund Balance:	$3	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Tri-Township Park District

Unit Code: 057/030/12 **County:** MADISON

Fiscal Year End:	3/31/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,169,224
Equalized Assessed Valuation:	$316,415,730
Population:	13,278
Employees:	
Full Time:	3
Part Time:	7
Salaries Paid:	$126,664

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$533,952**	$127,338	$57,595
Per Capita Beginning Fund Balance:	**$40**	$63	$20
Revenue Collected During FY 08:	**$748,728**	$218,424	$130,750
Expenditures During FY 08:	**$786,926**	$224,581	$126,106
Per Capita Revenue:	**$56**	$79	$41
Per Capita Expenditures:	**$59**	$75	$39
Revenues over (under) Expenditures:	**-$38,198**	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	**63.00%**	93.71%	54.25%
Ending Fund Balance for FY 08:	**$495,754**	$132,774	$64,807
Per Capita Ending Fund Balance:	**$37**	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$5,553	$
Total Unreserved Funds:	**$**	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$45,322	$
Total Unrestricted Net Assets:	**$495,754**	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$725,645	$205,715	$
Per Capita Debt:	$55	$46	$
General Obligation Debt over EAV:	0.17%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Urbana Park District

Unit Code: 010/030/12 **County:** CHAMPAIGN

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$9,438,930
Equalized Assessed Valuation:	$551,551,460
Population:	38,725
Employees:	
Full Time:	47
Part Time:	364
Salaries Paid:	$2,414,872

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$3,916,378**	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	**$101**	$75	$44
Revenue Collected During FY 08:	**$4,141,319**	$5,726,395	$3,162,334
Expenditures During FY 08:	**$4,095,886**	$5,414,088	$3,152,750
Per Capita Revenue:	**$107**	$193	$146
Per Capita Expenditures:	**$106**	$178	$143
Revenues over (under) Expenditures:	**$45,433**	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	**95.78%**	54.10%	37.06%
Ending Fund Balance for FY 08:	**$3,922,969**	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	**$101**	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$	$
Total Unreserved Funds:	**$**	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$2,180,770**	$1,194,694	$183,091
Total Unrestricted Net Assets:	**$2,876,748**	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,308,139**	$9,301,849	$5,842,559
Per Capita Debt:	**$34**	$327	$217
General Obligation Debt over EAV:	**0.21%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$508,637**	$719,520	$
Expenditures During FY 08:	**$573,474**	$767,577	$
Per Capita Revenue:	**$13**	$22	$
Per Capita Expenditures:	**$15**	$23	$
Operating Income (loss):	**-$64,837**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$5**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
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:	4/30/2008
Accounting Method:	Cash
Appropriation or Budget:	$37,600
Equalized Assessed Valuation:	$19,500
Population:	1,900
Employees:	
Full Time:	
Part Time:	1
Salaries Paid:	$11,250

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$	$127,338	$57,595
Per Capita Beginning Fund Balance:	$	$63	$20
Revenue Collected During FY 08:	$38,218	$218,424	$130,750
Expenditures During FY 08:	$37,600	$224,581	$126,106
Per Capita Revenue:	$20	$79	$41
Per Capita Expenditures:	$20	$75	$39
Revenues over (under) Expenditures:	$618	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	1.64%	93.71%	54.25%
Ending Fund Balance for FY 08:	$618	$132,774	$64,807
Per Capita Ending Fund Balance:	$	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
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: 12/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: $352,950

Equalized Assessed Valuation: $53,646,989

Population: 6,200

Employees:

Full Time:

Part Time: 33

Salaries Paid: $94,277

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$606,795	$127,338	$57,595
Per Capita Beginning Fund Balance:	$98	$63	$20
Revenue Collected During FY 08:	$356,912	$218,424	$130,750
Expenditures During FY 08:	$266,986	$224,581	$126,106
Per Capita Revenue:	$58	$79	$41
Per Capita Expenditures:	$43	$75	$39
Revenues over (under) Expenditures:	$89,926	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	260.21%	93.71%	54.25%
Ending Fund Balance for FY 08:	$694,721	$132,774	$64,807
Per Capita Ending Fund Balance:	$112	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$14,003	$45,322	$
Total Unrestricted Net Assets:	$680,900	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$15,000	$205,715	$
Per Capita Debt:	$2	$46	$
General Obligation Debt over EAV:	0.03%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Venice Park District

Unit Code: 057/040/12 **County:** MADISON

Fiscal Year End:	4/30/2008
Accounting Method:	Cash
Appropriation or Budget:	$143,260
Equalized Assessed Valuation:	$13,013,440
Population:	2,528
Employees:	
Full Time:	3
Part Time:	3
Salaries Paid:	$61,559

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$81,195**	$127,338	$57,595
Per Capita Beginning Fund Balance:	**$32**	$63	$20
Revenue Collected During FY 08:	**$256,307**	$218,424	$130,750
Expenditures During FY 08:	**$251,763**	$224,581	$126,106
Per Capita Revenue:	**$101**	$79	$41
Per Capita Expenditures:	**$100**	$75	$39
Revenues over (under) Expenditures:	**$4,544**	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	**33.41%**	93.71%	54.25%
Ending Fund Balance for FY 08:	**$84,108**	$132,774	$64,807
Per Capita Ending Fund Balance:	**$33**	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$5,553	$
Total Unreserved Funds:	**$84,108**	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$45,322	$
Total Unrestricted Net Assets:	**$**	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
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:	5/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$8,796,617
Equalized Assessed Valuation:	$1,235,969,670
Population:	23,353
Employees:	
Full Time:	16
Part Time:	250
Salaries Paid:	$1,913,422

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$817,025**	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	**$35**	$75	$44
Revenue Collected During FY 08:	**$5,252,110**	$5,726,395	$3,162,334
Expenditures During FY 08:	**$4,861,741**	$5,414,088	$3,152,750
Per Capita Revenue:	**$225**	$193	$146
Per Capita Expenditures:	**$208**	$178	$143
Revenues over (under) Expenditures:	**$390,369**	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	**17.90%**	54.10%	37.06%
Ending Fund Balance for FY 08:	**$870,394**	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	**$37**	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$	$
Total Unreserved Funds:	**$**	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$1,194,694	$183,091
Total Unrestricted Net Assets:	**$5,669,121**	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$6,810,899**	$9,301,849	$5,842,559
Per Capita Debt:	**$292**	$327	$217
General Obligation Debt over EAV:	**0.07%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Veterans Park District

Unit Code: 016/770/12 **County:** COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $6,693,686

Equalized Assessed Valuation: $1,163,931,963

Population: 55,000

Employees:

Full Time: 31

Part Time: 46

Salaries Paid: $1,679,048

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	-$926,405	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	-$17	$75	$44
Revenue Collected During FY 08:	$4,526,574	$5,726,395	$3,162,334
Expenditures During FY 08:	$3,966,837	$5,414,088	$3,152,750
Per Capita Revenue:	$82	$193	$146
Per Capita Expenditures:	$72	$178	$143
Revenues over (under) Expenditures:	$559,737	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	-9.24%	54.10%	37.06%
Ending Fund Balance for FY 08:	-$366,668	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	-$7	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,095,431	$1,194,694	$183,091
Total Unrestricted Net Assets:	$1,018,565	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$7,020,000	$9,301,849	$5,842,559
Per Capita Debt:	$128	$327	$217
General Obligation Debt over EAV:	0.30%	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	$	$45	$
Revenue Collected During FY 08:	$	$719,520	$
Expenditures During FY 08:	$	$767,577	$
Per Capita Revenue:	$	$22	$
Per Capita Expenditures:	$	$23	$
Operating Income (loss):	$	-$48,057	$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	$	$1,627,569	$
Per Capita Ending Retained Earnings:	$	$45	$

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FISCAL YEAR 2008
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:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$356,013
Equalized Assessed Valuation:	$31,058,205
Population:	2,400
Employees:	
Full Time:	2
Part Time:	12
Salaries Paid:	$93,320

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$51,582	$127,338	$57,595
Per Capita Beginning Fund Balance:	$21	$63	$20
Revenue Collected During FY 08:	$196,110	$218,424	$130,750
Expenditures During FY 08:	$156,691	$224,581	$126,106
Per Capita Revenue:	$82	$79	$41
Per Capita Expenditures:	$65	$75	$39
Revenues over (under) Expenditures:	$39,419	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	58.08%	93.71%	54.25%
Ending Fund Balance for FY 08:	$91,001	$132,774	$64,807
Per Capita Ending Fund Balance:	$38	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$91,001	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$140,000**	$205,715	$
Per Capita Debt:	**$58**	$46	$
General Obligation Debt over EAV:	**0.45%**	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$4	$
Revenue Collected During FY 08:	**$**	$16,343	$
Expenditures During FY 08:	**$**	$18,824	$
Per Capita Revenue:	**$**	$2	$
Per Capita Expenditures:	**$**	$2	$
Operating Income (loss):	**$**	-$2,482	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	-28.57%	0.00%
Ending Retained Earnings for FY 08:	**$**	$32,615	$
Per Capita Ending Retained Earnings:	**$**	$4	$

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FISCAL YEAR 2008
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: 10/30/2008

Accounting Method: Cash

Appropriation or Budget: $44,474

Equalized Assessed Valuation: $45,912,241

Population: 1,100

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Number Submitted = 1

Grants and Interest

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$269,753	$127,338	$57,595
Per Capita Beginning Fund Balance:	$245	$63	$20
Revenue Collected During FY 08:	$44,474	$218,424	$130,750
Expenditures During FY 08:	$37,131	$224,581	$126,106
Per Capita Revenue:	$40	$79	$41
Per Capita Expenditures:	$34	$75	$39
Revenues over (under) Expenditures:	$7,343	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	746.27%	93.71%	54.25%
Ending Fund Balance for FY 08:	$277,096	$132,774	$64,807
Per Capita Ending Fund Balance:	$252	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$277,096	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
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:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,898,445
Equalized Assessed Valuation:	$495,767,060
Population:	13,063
Employees:	
Full Time:	12
Part Time:	72
Salaries Paid:	$730,084

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$332,496	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$25	$75	$44
Revenue Collected During FY 08:	$1,373,078	$5,726,395	$3,162,334
Expenditures During FY 08:	$1,391,579	$5,414,088	$3,152,750
Per Capita Revenue:	$105	$193	$146
Per Capita Expenditures:	$107	$178	$143
Revenues over (under) Expenditures:	-$18,501	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	22.56%	54.10%	37.06%
Ending Fund Balance for FY 08:	$313,995	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$24	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,194,694	$183,091
Total Unrestricted Net Assets:	$1,508,830	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$444,639**	$9,301,849	$5,842,559
Per Capita Debt:	**$34**	$327	$217
General Obligation Debt over EAV:	**0.09%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$93,818**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$7**	$45	$
Revenue Collected During FY 08:	**$147,830**	$719,520	$
Expenditures During FY 08:	**$148,538**	$767,577	$
Per Capita Revenue:	**$11**	$22	$
Per Capita Expenditures:	**$11**	$23	$
Operating Income (loss):	**-$708**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**42.16%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$62,622**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$5**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Warsaw Park District

Unit Code: 034/060/12 **County:** HANCOCK

Fiscal Year End: 5/1/2008

Accounting Method: Cash

Appropriation or Budget: $59,350

Equalized Assessed Valuation: $11,896,053

Population: 1,900

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$33,867	$127,338	$57,595
Per Capita Beginning Fund Balance:	$18	$63	$20
Revenue Collected During FY 08:	$26,585	$218,424	$130,750
Expenditures During FY 08:	$28,441	$224,581	$126,106
Per Capita Revenue:	$14	$79	$41
Per Capita Expenditures:	$15	$75	$39
Revenues over (under) Expenditures:	-$1,856	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	112.55%	93.71%	54.25%
Ending Fund Balance for FY 08:	$32,011	$132,774	$64,807
Per Capita Ending Fund Balance:	$17	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008

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: 6/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $2,834,410

Equalized Assessed Valuation: $263,354,588

Population: 15,000

Employees:

Full Time: 6

Part Time: 166

Salaries Paid: $589,083

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$853,416	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$57	$75	$44
Revenue Collected During FY 08:	$2,047,923	$5,726,395	$3,162,334
Expenditures During FY 08:	$2,669,634	$5,414,088	$3,152,750
Per Capita Revenue:	$137	$193	$146
Per Capita Expenditures:	$178	$178	$143
Revenues over (under) Expenditures:	-$621,711	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	22.54%	54.10%	37.06%
Ending Fund Balance for FY 08:	$601,705	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$40	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,194,694	$183,091
Total Unrestricted Net Assets:	$1,373,390	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$3,670,000**	$9,301,849	$5,842,559
Per Capita Debt:	**$245**	$327	$217
General Obligation Debt over EAV:	**1.39%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
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:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$518,365
Equalized Assessed Valuation:	$209,037,000
Population:	9,435
Employees:	
Full Time:	1
Part Time:	27
Salaries Paid:	$87,880

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$416,723	$127,338	$57,595
Per Capita Beginning Fund Balance:	$44	$63	$20
Revenue Collected During FY 08:	$302,218	$218,424	$130,750
Expenditures During FY 08:	$416,408	$224,581	$126,106
Per Capita Revenue:	$32	$79	$41
Per Capita Expenditures:	$44	$75	$39
Revenues over (under) Expenditures:	-$114,190	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	72.65%	93.71%	54.25%
Ending Fund Balance for FY 08:	$302,533	$132,774	$64,807
Per Capita Ending Fund Balance:	$32	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,911	$45,322	$
Total Unrestricted Net Assets:	$91,533	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$211,000	$205,715	$
Per Capita Debt:	$22	$46	$
General Obligation Debt over EAV:	0.10%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Watseka Park District

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

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$326,100
Equalized Assessed Valuation:	$41,302,281
Population:	6,000
Employees:	
Full Time:	2
Part Time:	8
Salaries Paid:	$69,296

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$183,059	$127,338	$57,595
Per Capita Beginning Fund Balance:	$31	$63	$20
Revenue Collected During FY 08:	$154,362	$218,424	$130,750
Expenditures During FY 08:	$315,612	$224,581	$126,106
Per Capita Revenue:	$26	$79	$41
Per Capita Expenditures:	$53	$75	$39
Revenues over (under) Expenditures:	-$161,250	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	54.44%	93.71%	54.25%
Ending Fund Balance for FY 08:	$171,809	$132,774	$64,807
Per Capita Ending Fund Balance:	$29	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,700	$45,322	$
Total Unrestricted Net Assets:	$168,109	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$147,784**	$205,715	$
Per Capita Debt:	**$25**	$46	$
General Obligation Debt over EAV:	**0.00%**	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$4	$
Revenue Collected During FY 08:	**$**	$16,343	$
Expenditures During FY 08:	**$**	$18,824	$
Per Capita Revenue:	**$**	$2	$
Per Capita Expenditures:	**$**	$2	$
Operating Income (loss):	**$**	-$2,482	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	-28.57%	0.00%
Ending Retained Earnings for FY 08:	**$**	$32,615	$
Per Capita Ending Retained Earnings:	**$**	$4	$

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FISCAL YEAR 2008

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: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $6,202,000

Equalized Assessed Valuation: $434,214,772

Population: 11,823

Employees:

Full Time: 11

Part Time: 55

Salaries Paid: $1,004,106

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,808,336	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$153	$75	$44
Revenue Collected During FY 08:	$2,317,079	$5,726,395	$3,162,334
Expenditures During FY 08:	$2,054,953	$5,414,088	$3,152,750
Per Capita Revenue:	$196	$193	$146
Per Capita Expenditures:	$174	$178	$143
Revenues over (under) Expenditures:	$262,126	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	100.75%	54.10%	37.06%
Ending Fund Balance for FY 08:	$2,070,462	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$175	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,194,694	$183,091
Total Unrestricted Net Assets:	$3,585,681	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$416,073**	$9,301,849	$5,842,559
Per Capita Debt:	**$35**	$327	$217
General Obligation Debt over EAV:	**0.10%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Waukegan Park District

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

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$20,513,838
Equalized Assessed Valuation:	$1,471,248,939
Population:	92,066
Employees:	
Full Time:	67
Part Time:	125
Salaries Paid:	$4,629,306

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$6,645,517	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$72	$75	$44
Revenue Collected During FY 08:	$13,718,584	$5,726,395	$3,162,334
Expenditures During FY 08:	$9,640,447	$5,414,088	$3,152,750
Per Capita Revenue:	$149	$193	$146
Per Capita Expenditures:	$105	$178	$143
Revenues over (under) Expenditures:	$4,078,137	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	53.06%	54.10%	37.06%
Ending Fund Balance for FY 08:	$5,115,018	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$56	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$100,000	$1,194,694	$183,091
Total Unrestricted Net Assets:	$28,779,535	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$23,101,695**	$9,301,849	$5,842,559
Per Capita Debt:	**$251**	$327	$217
General Obligation Debt over EAV:	**1.57%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
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:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$5,936,974
Equalized Assessed Valuation:	$1,006,506,361
Population:	31,500
Employees:	
Full Time:	21
Part Time:	129
Salaries Paid:	$1,370,714

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,124,245	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$36	$75	$44
Revenue Collected During FY 08:	$3,395,788	$5,726,395	$3,162,334
Expenditures During FY 08:	$3,348,426	$5,414,088	$3,152,750
Per Capita Revenue:	$108	$193	$146
Per Capita Expenditures:	$106	$178	$143
Revenues over (under) Expenditures:	$47,362	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	35.57%	54.10%	37.06%
Ending Fund Balance for FY 08:	$1,191,107	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$38	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,116,912	$1,194,694	$183,091
Total Unrestricted Net Assets:	$425,725	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$6,758,427**	$9,301,849	$5,842,559
Per Capita Debt:	**$215**	$327	$217
General Obligation Debt over EAV:	**0.06%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Westchester Park District

Unit Code: 016/780/12 **County:** COOK

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$3,663,126
Equalized Assessed Valuation:	$567,739,334
Population:	17,400
Employees:	
Full Time:	14
Part Time:	80
Salaries Paid:	$679,557

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$727,614	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$42	$75	$44
Revenue Collected During FY 08:	$2,192,565	$5,726,395	$3,162,334
Expenditures During FY 08:	$2,151,794	$5,414,088	$3,152,750
Per Capita Revenue:	$126	$193	$146
Per Capita Expenditures:	$124	$178	$143
Revenues over (under) Expenditures:	$40,771	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	35.71%	54.10%	37.06%
Ending Fund Balance for FY 08:	$768,385	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$44	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$284,362	$1,194,694	$183,091
Total Unrestricted Net Assets:	$1,620,367	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$1,494,445**	$9,301,849	$5,842,559
Per Capita Debt:	**$86**	$327	$217
General Obligation Debt over EAV:	**0.08%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$298,490**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$17**	$45	$
Revenue Collected During FY 08:	**$185,868**	$719,520	$
Expenditures During FY 08:	**$193,509**	$767,577	$
Per Capita Revenue:	**$11**	$22	$
Per Capita Expenditures:	**$11**	$23	$
Operating Income (loss):	**-$7,641**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**160.71%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$310,987**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$18**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Western Springs Park District

Unit Code: 016/800/12 **County:** COOK

Fiscal Year End:	12/31/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$2,153,252
Equalized Assessed Valuation:	$624,621,308
Population:	12,493
Employees:	
Full Time:	4
Part Time:	4
Salaries Paid:	$189,903

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$562,304	$127,338	$57,595
Per Capita Beginning Fund Balance:	$45	$63	$20
Revenue Collected During FY 08:	$696,233	$218,424	$130,750
Expenditures During FY 08:	$568,524	$224,581	$126,106
Per Capita Revenue:	$56	$79	$41
Per Capita Expenditures:	$46	$75	$39
Revenues over (under) Expenditures:	$127,709	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	143.01%	93.71%	54.25%
Ending Fund Balance for FY 08:	$813,025	$132,774	$64,807
Per Capita Ending Fund Balance:	$65	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$300,598	$45,322	$
Total Unrestricted Net Assets:	$736,701	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$1,413,815	$205,715	$
Per Capita Debt:	$113	$46	$
General Obligation Debt over EAV:	0.23%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Westmont Park District

Unit Code: 022/220/12 **County:** DUPAGE

Fiscal Year End: 5/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $5,618,900

Equalized Assessed Valuation: $920,732,617

Population: 27,000

Employees:

Full Time: 16

Part Time: 206

Salaries Paid: $1,350,995

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$64,857	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$2	$75	$44
Revenue Collected During FY 08:	$2,914,461	$5,726,395	$3,162,334
Expenditures During FY 08:	$2,814,637	$5,414,088	$3,152,750
Per Capita Revenue:	$108	$193	$146
Per Capita Expenditures:	$104	$178	$143
Revenues over (under) Expenditures:	$99,824	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	5.14%	54.10%	37.06%
Ending Fund Balance for FY 08:	$144,681	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$5	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$280,877	$1,194,694	$183,091
Total Unrestricted Net Assets:	$1,055,730	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$9,488,643**	$9,301,849	$5,842,559
Per Capita Debt:	**$351**	$327	$217
General Obligation Debt over EAV:	**1.03%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$2,200,818**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$82**	$45	$
Revenue Collected During FY 08:	**$738,967**	$719,520	$
Expenditures During FY 08:	**$814,233**	$767,577	$
Per Capita Revenue:	**$27**	$22	$
Per Capita Expenditures:	**$30**	$23	$
Operating Income (loss):	**-$75,266**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**263.51%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$2,145,552**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$79**	$45	$

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FISCAL YEAR 2008

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: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $67,921,558

Equalized Assessed Valuation: $2,481,280,062

Population: 60,000

Employees:

Full Time: 87

Part Time: 278

Salaries Paid: $16,255,610

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,514,749	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$25	$75	$44
Revenue Collected During FY 08:	$28,408,206	$5,726,395	$3,162,334
Expenditures During FY 08:	$25,365,735	$5,414,088	$3,152,750
Per Capita Revenue:	$473	$193	$146
Per Capita Expenditures:	$423	$178	$143
Revenues over (under) Expenditures:	$3,042,471	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	17.97%	54.10%	37.06%
Ending Fund Balance for FY 08:	$4,557,220	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$76	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,773,108	$1,194,694	$183,091
Total Unrestricted Net Assets:	$538,166	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$41,194,503**	$9,301,849	$5,842,559
Per Capita Debt:	**$687**	$327	$217
General Obligation Debt over EAV:	**1.66%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$8,674,767**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$145**	$45	$
Revenue Collected During FY 08:	**$12,175,568**	$719,520	$
Expenditures During FY 08:	**$14,336,950**	$767,577	$
Per Capita Revenue:	**$203**	$22	$
Per Capita Expenditures:	**$239**	$23	$
Operating Income (loss):	**-$2,161,382**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**60.08%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$8,613,148**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$144**	$45	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Wheeling Park District

Unit Code: 016/820/12 **County:** COOK

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $20,633,118

Equalized Assessed Valuation: $1,396,346,126

Population: 36,736

Employees:

Full Time: 56

Part Time: 400

Salaries Paid: $1,396,346,128

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$2,877,185	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$78	$75	$44
Revenue Collected During FY 08:	$7,653,095	$5,726,395	$3,162,334
Expenditures During FY 08:	$7,151,691	$5,414,088	$3,152,750
Per Capita Revenue:	$208	$193	$146
Per Capita Expenditures:	$195	$178	$143
Revenues over (under) Expenditures:	$501,404	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	37.93%	54.10%	37.06%
Ending Fund Balance for FY 08:	$2,712,609	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$74	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,133,572	$1,194,694	$183,091
Total Unrestricted Net Assets:	-$779,813	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$6,773,255**	$9,301,849	$5,842,559
Per Capita Debt:	**$184**	$327	$217
General Obligation Debt over EAV:	**0.41%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
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:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,056,000
Equalized Assessed Valuation:	$122,582,299
Population:	7,000
Employees:	
Full Time:	2
Part Time:	46
Salaries Paid:	$209,626

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$81,891	$127,338	$57,595
Per Capita Beginning Fund Balance:	$12	$63	$20
Revenue Collected During FY 08:	$480,876	$218,424	$130,750
Expenditures During FY 08:	$467,270	$224,581	$126,106
Per Capita Revenue:	$69	$79	$41
Per Capita Expenditures:	$67	$75	$39
Revenues over (under) Expenditures:	$13,606	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	20.44%	93.71%	54.25%
Ending Fund Balance for FY 08:	$95,497	$132,774	$64,807
Per Capita Ending Fund Balance:	$14	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$85,705	$45,322	$
Total Unrestricted Net Assets:	$9,792	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$171,612**	$205,715	$
Per Capita Debt:	**$25**	$46	$
General Obligation Debt over EAV:	**0.00%**	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$4	$
Revenue Collected During FY 08:	**$**	$16,343	$
Expenditures During FY 08:	**$**	$18,824	$
Per Capita Revenue:	**$**	$2	$
Per Capita Expenditures:	**$**	$2	$
Operating Income (loss):	**$**	-$2,482	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	-28.57%	0.00%
Ending Retained Earnings for FY 08:	**$**	$32,615	$
Per Capita Ending Retained Earnings:	**$**	$4	$

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FISCAL YEAR 2008

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: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $22,622,289

Equalized Assessed Valuation: $2,050,292,918

Population: 27,600

Employees:

Full Time: 75

Part Time: 1,039

Salaries Paid: $8,360,087

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$4,980,642	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$180	$75	$44
Revenue Collected During FY 08:	$17,685,763	$5,726,395	$3,162,334
Expenditures During FY 08:	$15,937,055	$5,414,088	$3,152,750
Per Capita Revenue:	$641	$193	$146
Per Capita Expenditures:	$577	$178	$143
Revenues over (under) Expenditures:	$1,748,708	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	33.90%	54.10%	37.06%
Ending Fund Balance for FY 08:	$5,403,074	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$196	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$910,944	$1,194,694	$183,091
Total Unrestricted Net Assets:	$6,518,921	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$32,251,000**	$9,301,849	$5,842,559
Per Capita Debt:	**$1,169**	$327	$217
General Obligation Debt over EAV:	**1.52%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Wilmington Island Park District

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

Fiscal Year End:	4/30/2008
Accounting Method:	Cash With Assets
Appropriation or Budget:	$357,577
Equalized Assessed Valuation:	$110,141,228
Population:	6,100
Employees:	
Full Time:	2
Part Time:	2
Salaries Paid:	$90,670

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$24,037	$127,338	$57,595
Per Capita Beginning Fund Balance:	$4	$63	$20
Revenue Collected During FY 08:	$191,530	$218,424	$130,750
Expenditures During FY 08:	$217,538	$224,581	$126,106
Per Capita Revenue:	$31	$79	$41
Per Capita Expenditures:	$36	$75	$39
Revenues over (under) Expenditures:	-$26,008	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	13.01%	93.71%	54.25%
Ending Fund Balance for FY 08:	$28,306	$132,774	$64,807
Per Capita Ending Fund Balance:	$5	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$28,306	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$125,000	$205,715	$
Per Capita Debt:	$20	$46	$
General Obligation Debt over EAV:	0.11%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008

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: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $2,151,400

Equalized Assessed Valuation: $314,515,416

Population: 9,967

Employees:

Full Time: 6

Part Time: 12

Salaries Paid: $606,291

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$48,290	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$5	$75	$44
Revenue Collected During FY 08:	$1,733,981	$5,726,395	$3,162,334
Expenditures During FY 08:	$1,716,755	$5,414,088	$3,152,750
Per Capita Revenue:	$174	$193	$146
Per Capita Expenditures:	$172	$178	$143
Revenues over (under) Expenditures:	$17,226	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	3.82%	54.10%	37.06%
Ending Fund Balance for FY 08:	$65,516	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$7	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,194,694	$183,091
Total Unrestricted Net Assets:	$2,167,495	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$4,805,000**	$9,301,849	$5,842,559
Per Capita Debt:	**$482**	$327	$217
General Obligation Debt over EAV:	**1.53%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008
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:	12/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$277,000
Equalized Assessed Valuation:	$98,591,757
Population:	4,000
Employees:	
Full Time:	1
Part Time:	2
Salaries Paid:	$49,739

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$317,641	$127,338	$57,595
Per Capita Beginning Fund Balance:	$79	$63	$20
Revenue Collected During FY 08:	$226,293	$218,424	$130,750
Expenditures During FY 08:	$203,619	$224,581	$126,106
Per Capita Revenue:	$57	$79	$41
Per Capita Expenditures:	$51	$75	$39
Revenues over (under) Expenditures:	$22,674	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	167.13%	93.71%	54.25%
Ending Fund Balance for FY 08:	$340,315	$132,774	$64,807
Per Capita Ending Fund Balance:	$85	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$340,315	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008
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:	3/31/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$13,426,337
Equalized Assessed Valuation:	$1,296,583,695
Population:	14,500
Employees:	
Full Time:	38
Part Time:	350
Salaries Paid:	$3,909,531

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$5,407,478	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$373	$75	$44
Revenue Collected During FY 08:	$5,793,394	$5,726,395	$3,162,334
Expenditures During FY 08:	$4,527,450	$5,414,088	$3,152,750
Per Capita Revenue:	$400	$193	$146
Per Capita Expenditures:	$312	$178	$143
Revenues over (under) Expenditures:	$1,265,944	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	105.00%	54.10%	37.06%
Ending Fund Balance for FY 08:	$4,753,825	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$328	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,194,694	$183,091
Total Unrestricted Net Assets:	$8,655,464	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$4,386,608**	$9,301,849	$5,842,559
Per Capita Debt:	**$303**	$327	$217
General Obligation Debt over EAV:	**0.21%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$6,519,237**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$450**	$45	$
Revenue Collected During FY 08:	**$4,613,975**	$719,520	$
Expenditures During FY 08:	**$4,306,894**	$767,577	$
Per Capita Revenue:	**$318**	$22	$
Per Capita Expenditures:	**$297**	$23	$
Operating Income (loss):	**$307,081**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**203.07%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$8,745,915**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$603**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Winslow Park District

Unit Code: 089/040/12 **County:** STEPHENSON

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: $23,930

Equalized Assessed Valuation: $9,602,791

Population: 944

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$18,149	$127,338	$57,595
Per Capita Beginning Fund Balance:	$19	$63	$20
Revenue Collected During FY 08:	$21,116	$218,424	$130,750
Expenditures During FY 08:	$16,255	$224,581	$126,106
Per Capita Revenue:	$22	$79	$41
Per Capita Expenditures:	$17	$75	$39
Revenues over (under) Expenditures:	$4,861	-$6,157	$1,854
Ratio of Fund Balance to Expenditures:	141.56%	93.71%	54.25%
Ending Fund Balance for FY 08:	$23,010	$132,774	$64,807
Per Capita Ending Fund Balance:	$24	$71	$20

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$5,553	$
Total Unreserved Funds:	$	$19,004	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$45,322	$
Total Unrestricted Net Assets:	$	$114,385	$

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$	$205,715	$
Per Capita Debt:	$	$46	$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$35,465	$
Per Capita Beginning Retained Earnings for FY 08:	$	$4	$
Revenue Collected During FY 08:	$	$16,343	$
Expenditures During FY 08:	$	$18,824	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$2,482	$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	$	$32,615	$
Per Capita Ending Retained Earnings:	$	$4	$

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FISCAL YEAR 2008

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:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$6,109,303
Equalized Assessed Valuation:	$705,478,601
Population:	14,000
Employees:	
Full Time:	22
Part Time:	65
Salaries Paid:	$1,889,340

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$1,102,133**	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	**$79**	$75	$44
Revenue Collected During FY 08:	**$2,447,788**	$5,726,395	$3,162,334
Expenditures During FY 08:	**$2,144,063**	$5,414,088	$3,152,750
Per Capita Revenue:	**$175**	$193	$146
Per Capita Expenditures:	**$153**	$178	$143
Revenues over (under) Expenditures:	**$303,725**	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	**63.00%**	54.10%	37.06%
Ending Fund Balance for FY 08:	**$1,350,849**	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	**$96**	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$	$
Total Unreserved Funds:	**$**	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$1,619,110**	$1,194,694	$183,091
Total Unrestricted Net Assets:	**$1,350,849**	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$6,823,597**	$9,301,849	$5,842,559
Per Capita Debt:	**$487**	$327	$217
General Obligation Debt over EAV:	**0.70%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$5,073,349**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$362**	$45	$
Revenue Collected During FY 08:	**$1,481,649**	$719,520	$
Expenditures During FY 08:	**$1,704,793**	$767,577	$
Per Capita Revenue:	**$106**	$22	$
Per Capita Expenditures:	**$122**	$23	$
Operating Income (loss):	**-$223,144**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**290.41%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$4,950,846**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$354**	$45	$

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FISCAL YEAR 2008
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

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

Local Government Profile

Unit Name: Woodridge Park District

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

Fiscal Year End:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$16,795,830
Equalized Assessed Valuation:	$1,216,740,357
Population:	35,535
Employees:	
Full Time:	31
Part Time:	400
Salaries Paid:	$2,575,711

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$1,453,116	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$41	$75	$44
Revenue Collected During FY 08:	$5,144,991	$5,726,395	$3,162,334
Expenditures During FY 08:	$4,556,085	$5,414,088	$3,152,750
Per Capita Revenue:	$145	$193	$146
Per Capita Expenditures:	$128	$178	$143
Revenues over (under) Expenditures:	$588,906	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	31.46%	54.10%	37.06%
Ending Fund Balance for FY 08:	$1,433,564	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$40	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$187,914	$1,194,694	$183,091
Total Unrestricted Net Assets:	$1,392,787	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$6,889,879**	$9,301,849	$5,842,559
Per Capita Debt:	**$194**	$327	$217
General Obligation Debt over EAV:	**0.56%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,348,207**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$38**	$45	$
Revenue Collected During FY 08:	**$807,645**	$719,520	$
Expenditures During FY 08:	**$1,147,790**	$767,577	$
Per Capita Revenue:	**$23**	$22	$
Per Capita Expenditures:	**$32**	$23	$
Operating Income (loss):	**-$340,145**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**87.83%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$1,008,062**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$28**	$45	$

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FISCAL YEAR 2008

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: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $1,356,000

Equalized Assessed Valuation: $199,034,883

Population: 10,561

Employees:

Full Time: 8

Part Time: 33

Salaries Paid: $389,795

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$343,179	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$32	$75	$44
Revenue Collected During FY 08:	$938,228	$5,726,395	$3,162,334
Expenditures During FY 08:	$878,541	$5,414,088	$3,152,750
Per Capita Revenue:	$89	$193	$146
Per Capita Expenditures:	$83	$178	$143
Revenues over (under) Expenditures:	$59,687	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	45.86%	54.10%	37.06%
Ending Fund Balance for FY 08:	$402,866	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$38	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,194,694	$183,091
Total Unrestricted Net Assets:	$793,690	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$187,353**	$9,301,849	$5,842,559
Per Capita Debt:	**$18**	$327	$217
General Obligation Debt over EAV:	**0.09%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$**	$45	$
Revenue Collected During FY 08:	**$**	$719,520	$
Expenditures During FY 08:	**$**	$767,577	$
Per Capita Revenue:	**$**	$22	$
Per Capita Expenditures:	**$**	$23	$
Operating Income (loss):	**$**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**0.00%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$**	$45	$

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FISCAL YEAR 2008

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: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: $2,639,574

Equalized Assessed Valuation: $240,239,296

Population: 4,800

Employees:

Full Time: 6

Part Time: 20

Salaries Paid: $455,659

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	$303,369	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	$63	$75	$44
Revenue Collected During FY 08:	$952,592	$5,726,395	$3,162,334
Expenditures During FY 08:	$938,393	$5,414,088	$3,152,750
Per Capita Revenue:	$198	$193	$146
Per Capita Expenditures:	$195	$178	$143
Revenues over (under) Expenditures:	$14,199	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	33.84%	54.10%	37.06%
Ending Fund Balance for FY 08:	$317,568	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	$66	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$	$
Total Unreserved Funds:	$	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$350,653	$1,194,694	$183,091
Total Unrestricted Net Assets:	$317,568	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	$1,040,000	$9,301,849	$5,842,559
Per Capita Debt:	$217	$327	$217
General Obligation Debt over EAV:	0.43%	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	$	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	$	$45	$
Revenue Collected During FY 08:	$	$719,520	$
Expenditures During FY 08:	$	$767,577	$
Per Capita Revenue:	$	$22	$
Per Capita Expenditures:	$	$23	$
Operating Income (loss):	$	-$48,057	$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	$	$1,627,569	$
Per Capita Ending Retained Earnings:	$	$45	$

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FISCAL YEAR 2008
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:	4/30/2008
Accounting Method:	Modified Accrual
Appropriation or Budget:	$11,867,000
Equalized Assessed Valuation:	$393,567,851
Population:	22,866
Employees:	
Full Time:	24
Part Time:	150
Salaries Paid:	$2,248,895

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	**$2,659,203**	$2,015,389	$1,091,777
Per Capita Beginning Fund Balance:	**$116**	$75	$44
Revenue Collected During FY 08:	**$3,989,394**	$5,726,395	$3,162,334
Expenditures During FY 08:	**$4,013,583**	$5,414,088	$3,152,750
Per Capita Revenue:	**$174**	$193	$146
Per Capita Expenditures:	**$176**	$178	$143
Revenues over (under) Expenditures:	**-$24,189**	$312,307	$174,742
Ratio of Fund Balance to Expenditures:	**64.04%**	54.10%	37.06%
Ending Fund Balance for FY 08:	**$2,570,292**	$2,293,157	$1,244,337
Per Capita Ending Fund Balance:	**$112**	$86	$53

Equity	Amounts	Averages	Medians
Total Reserved Funds:	**$**	$	$
Total Unreserved Funds:	**$**	$19,376	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	**$**	$1,194,694	$183,091
Total Unrestricted Net Assets:	**$1,593,644**	$3,381,642	$1,713,829

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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 08:	**$5,879,085**	$9,301,849	$5,842,559
Per Capita Debt:	**$257**	$327	$217
General Obligation Debt over EAV:	**0.12%**	0.60%	0.39%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 08:	**$1,545,094**	$1,642,266	$
Per Capita Beginning Retained Earnings for FY 08:	**$68**	$45	$
Revenue Collected During FY 08:	**$1,429,517**	$719,520	$
Expenditures During FY 08:	**$1,745,572**	$767,577	$
Per Capita Revenue:	**$63**	$22	$
Per Capita Expenditures:	**$76**	$23	$
Operating Income (loss):	**-$316,055**	-$48,057	$
Ratio of Retained Earnings to Expenditures:	**75.56%**	84.58%	0.00%
Ending Retained Earnings for FY 08:	**$1,318,905**	$1,627,569	$
Per Capita Ending Retained Earnings:	**$58**	$45	$