



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$

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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

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



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



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

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

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



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



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

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$1,029,609	\$114,385	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$33,815	\$114,385	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



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

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$109,776	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



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

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$588,082	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	-\$1,555,076	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



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

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

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$101,579	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



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

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

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$185,339	\$114,385	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



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:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$316,488	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$881,361	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



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

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$3,560,778	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



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

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



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

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

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$64,652	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



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

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$70,218	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$127,473	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$251,973	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$2,339,211	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



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

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$120,609	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



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

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$154,399	\$45,322	\$
Total Unrestricted Net Assets:	\$780,012	\$114,385	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



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

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$76,231	\$45,322	\$
Total Unrestricted Net Assets:	\$546,368	\$114,385	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



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

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$513	\$45,322	\$
Total Unrestricted Net Assets:	\$406,793	\$114,385	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



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

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$211,655	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$1,371,473	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



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

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,258	\$45,322	\$
Total Unrestricted Net Assets:	-\$20,596	\$114,385	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$7,800,846	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$

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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,854	\$45,322	\$
Total Unrestricted Net Assets:	\$519,696	\$114,385	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$5,383,603	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



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

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$98,143	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



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:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$

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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



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

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

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$342,998	\$45,322	\$
Total Unrestricted Net Assets:	\$332,421	\$114,385	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
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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

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$

FISCAL YEAR 2008

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Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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