



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

(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:	\$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

	<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:	\$32,310,197	\$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:	\$20,495,000	\$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

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



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$3,125,000	\$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

	<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: **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

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$36,640	\$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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$9,191	\$5,553	\$
Total Unreserved Funds:	\$17,029	\$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: **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

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Fiscal Indicators

General and Special Funds

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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$25,795	\$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:	\$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

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



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:	\$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

	<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: **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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

	<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:	\$345,275	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$5,377,523	\$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:	\$7,040,000	\$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

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



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

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Fiscal Indicators

General and Special Funds

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

	<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:	\$4,532,364	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$3,639,949	\$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:	\$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

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

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

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Fiscal Indicators

General and Special Funds

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

	<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	\$
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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:	\$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

	<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: **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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

	<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:	\$16,941	\$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:	\$	\$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

	<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:	\$596,168	\$205,715	\$
Per Capita Debt:	\$79	\$46	\$
General Obligation Debt over EAV:	0.41%	0.14%	0.00%

Enterprise Funds

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



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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$72,745	\$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:	\$160,777	\$205,715	\$
Per Capita Debt:	\$62	\$46	\$
General Obligation Debt over EAV:	0.16%	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:	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

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Fiscal Indicators

General and Special Funds

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

	<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:	\$3,651,059	\$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:	\$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

	<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:	\$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

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



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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$235,341	\$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: **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

(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:	\$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

	<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: **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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

	<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:	\$557,046	\$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: **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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

	<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:	\$2,088,515	\$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:	\$1,405,000	\$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

	<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: **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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

	<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:	\$2,630,107	\$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:	\$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

	<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

Number Submitted = 1
Riverdale Park District

Fiscal Indicators

General and Special Funds

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

	<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:	\$451,935	\$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: **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

(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:	\$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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$80,237	\$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: **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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

	<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:	\$6,748,548	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	-\$12,985,216	\$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:	\$27,443,359	\$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

	<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: **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

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$1,111,339	\$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

	<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:	\$1,361,387	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$424,977	\$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:	\$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

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



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

	<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: **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

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

	<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:	\$630,782	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$641,438	\$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:	\$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

	<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:	\$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

	<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: **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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

	<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:	\$6,046,922	\$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:	\$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

	<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: **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

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Fiscal Indicators

General and Special Funds

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

	<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:	\$165,341	\$45,322	\$
Total Unrestricted Net Assets:	\$469,928	\$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:	\$275,000	\$205,715	\$
Per Capita Debt:	\$179	\$46	\$
General Obligation Debt over EAV:	0.31%	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	\$