



# FISCAL YEAR 2009

## 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 09:	\$23,340	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$16	\$79	\$19
Revenue Collected During FY 09:	\$14,070	\$210,988	\$125,707
Expenditures During FY 09:	\$13,040	\$219,310	\$126,634
Per Capita Revenue:	\$9	\$65	\$38
Per Capita Expenditures:	\$9	\$76	\$40
Revenues over (under) Expenditures:	\$1,030	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	186.89%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$24,370	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$16	\$70	\$20

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,117	\$
Total Unreserved Funds:	\$	\$42,091	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$60,770	\$
Total Unrestricted Net Assets:	\$	\$86,540	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$242,088	\$
Per Capita Debt:	\$	\$47	\$
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 09:	\$	\$39,274	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$5	\$
Revenue Collected During FY 09:	\$	\$13,349	\$
Expenditures During FY 09:	\$	\$15,876	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,527	\$
Ratio of Retained Earnings to Expenditures:	0.00%	10.75%	0.00%
Ending Retained Earnings for FY 09:	\$	\$37,100	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Darien Park District**

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

Fiscal Year End: **4/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$12,632,529**

Equalized Assessed Valuation: **\$955,493,341**

Population: **25,000**

Employees:

    Full Time: **18**

    Part Time: **145**

    Salaries Paid: **\$1,449,038**

#### 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 09:	\$1,767,225	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$71	\$78	\$52
Revenue Collected During FY 09:	\$2,252,390	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$2,255,173	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$90	\$194	\$154
Per Capita Expenditures:	\$90	\$185	\$143
Revenues over (under) Expenditures:	-\$2,783	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	64.94%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$1,464,442	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$59	\$81	\$55

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$3,168	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,217,783	\$229,341
Total Unrestricted Net Assets:	\$1,352,159	\$3,211,315	\$1,687,034



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$20,931,471	\$9,582,957	\$5,734,404
Per Capita Debt:	\$837	\$334	\$236
General Obligation Debt over EAV:	2.00%	0.57%	0.41%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$89,564	\$1,728,332	\$
Per Capita Beginning Retained Earnings for FY 09:	\$4	\$48	\$
Revenue Collected During FY 09:	\$2,110,360	\$711,578	\$
Expenditures During FY 09:	\$2,524,567	\$771,800	\$
Per Capita Revenue:	\$84	\$23	\$
Per Capita Expenditures:	\$101	\$24	\$
Operating Income (loss):	-\$414,207	-\$60,222	\$
Ratio of Retained Earnings to Expenditures:	-12.86%	76.47%	0.00%
Ending Retained Earnings for FY 09:	-\$324,643	\$1,728,768	\$
Per Capita Ending Retained Earnings:	-\$13	\$48	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$13,732,498	\$9,582,957	\$5,734,404
Per Capita Debt:	\$180	\$334	\$236
General Obligation Debt over EAV:	0.60%	0.57%	0.41%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$1,728,332	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$48	\$
Revenue Collected During FY 09:	\$	\$711,578	\$
Expenditures During FY 09:	\$	\$771,800	\$
Per Capita Revenue:	\$	\$23	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$60,222	\$
Ratio of Retained Earnings to Expenditures:	0.00%	76.47%	0.00%
Ending Retained Earnings for FY 09:	\$	\$1,728,768	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Deerfield Park District**

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

Fiscal Year End: **12/31/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$21,569,482**

Equalized Assessed Valuation: **\$1,429,268,800**

Population: **19,471**

Employees:

    Full Time: **37**

    Part Time: **664**

    Salaries Paid: **\$5,011,071**

#### 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 09:	\$5,328,777	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$274	\$78	\$52
Revenue Collected During FY 09:	\$9,435,861	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$8,040,852	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$485	\$194	\$154
Per Capita Expenditures:	\$413	\$185	\$143
Revenues over (under) Expenditures:	\$1,395,009	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	31.92%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$2,566,972	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$132	\$81	\$55

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$3,168	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,217,783	\$229,341
Total Unrestricted Net Assets:	\$8,737,615	\$3,211,315	\$1,687,034



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$5,930,000	\$9,582,957	\$5,734,404
Per Capita Debt:	\$305	\$334	\$236
General Obligation Debt over EAV:	0.41%	0.57%	0.41%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$5,849,660	\$1,728,332	\$
Per Capita Beginning Retained Earnings for FY 09:	\$300	\$48	\$
Revenue Collected During FY 09:	\$2,578,456	\$711,578	\$
Expenditures During FY 09:	\$2,518,760	\$771,800	\$
Per Capita Revenue:	\$132	\$23	\$
Per Capita Expenditures:	\$129	\$24	\$
Operating Income (loss):	\$59,696	-\$60,222	\$
Ratio of Retained Earnings to Expenditures:	222.99%	76.47%	0.00%
Ending Retained Earnings for FY 09:	\$5,616,482	\$1,728,768	\$
Per Capita Ending Retained Earnings:	\$288	\$48	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$4,282,169	\$9,582,957	\$5,734,404
Per Capita Debt:	\$93	\$334	\$236
General Obligation Debt over EAV:	0.61%	0.57%	0.41%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$3,651,805	\$1,728,332	\$
Per Capita Beginning Retained Earnings for FY 09:	\$80	\$48	\$
Revenue Collected During FY 09:	\$1,225,494	\$711,578	\$
Expenditures During FY 09:	\$1,432,882	\$771,800	\$
Per Capita Revenue:	\$27	\$23	\$
Per Capita Expenditures:	\$31	\$24	\$
Operating Income (loss):	-\$207,388	-\$60,222	\$
Ratio of Retained Earnings to Expenditures:	242.95%	76.47%	0.00%
Ending Retained Earnings for FY 09:	\$3,481,152	\$1,728,768	\$
Per Capita Ending Retained Earnings:	\$76	\$48	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Delavan Twp Park District**

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

Fiscal Year End: **5/31/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$126,000**

Equalized Assessed Valuation: **\$31,404,937**

Population: **1,900**

Employees:

Full Time:

Part Time: **18**

Salaries Paid: **\$22,894**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$65,916	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$35	\$79	\$19
Revenue Collected During FY 09:	\$64,326	\$210,988	\$125,707
Expenditures During FY 09:	\$61,826	\$219,310	\$126,634
Per Capita Revenue:	\$34	\$65	\$38
Per Capita Expenditures:	\$33	\$76	\$40
Revenues over (under) Expenditures:	\$2,500	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	110.66%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$68,416	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$36	\$70	\$20

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$4,328	\$8,117	\$
Total Unreserved Funds:	\$64,088	\$42,091	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$60,770	\$
Total Unrestricted Net Assets:	\$	\$86,540	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$242,088	\$
Per Capita Debt:	\$	\$47	\$
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 09:	\$	\$39,274	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$5	\$
Revenue Collected During FY 09:	\$	\$13,349	\$
Expenditures During FY 09:	\$	\$15,876	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,527	\$
Ratio of Retained Earnings to Expenditures:	0.00%	10.75%	0.00%
Ending Retained Earnings for FY 09:	\$	\$37,100	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Des Plaines Park District**

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

Fiscal Year End: **4/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,634,606**

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

Population: **58,200**

Employees:

    Full Time: **43**

    Part Time: **585**

    Salaries Paid: **\$4,307,384**

#### 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 09:	\$4,428,326	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$76	\$78	\$52
Revenue Collected During FY 09:	\$7,389,556	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$6,679,053	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$127	\$194	\$154
Per Capita Expenditures:	\$115	\$185	\$143
Revenues over (under) Expenditures:	\$710,503	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	74.45%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$4,972,254	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$85	\$81	\$55

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$3,168	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,772,037	\$1,217,783	\$229,341
Total Unrestricted Net Assets:	\$2,222,548	\$3,211,315	\$1,687,034



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$11,470,478	\$9,582,957	\$5,734,404
Per Capita Debt:	\$197	\$334	\$236
General Obligation Debt over EAV:	0.39%	0.57%	0.41%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$4,238,295	\$1,728,332	\$
Per Capita Beginning Retained Earnings for FY 09:	\$73	\$48	\$
Revenue Collected During FY 09:	\$2,803,088	\$711,578	\$
Expenditures During FY 09:	\$3,532,531	\$771,800	\$
Per Capita Revenue:	\$48	\$23	\$
Per Capita Expenditures:	\$61	\$24	\$
Operating Income (loss):	-\$729,443	-\$60,222	\$
Ratio of Retained Earnings to Expenditures:	109.53%	76.47%	0.00%
Ending Retained Earnings for FY 09:	\$3,869,118	\$1,728,768	\$
Per Capita Ending Retained Earnings:	\$66	\$48	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Dixon Park District		
<b>Unit Code:</b>	052/010/12	<b>County:</b>	LEE
<b>Fiscal Year End:</b>	3/31/2009		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,429,390		
<b>Equalized Assessed Valuation:</b>	\$163,590,963		
<b>Population:</b>	15,347		
<b>Employees:</b>			
<b>Full Time:</b>			6
<b>Part Time:</b>			7
<b>Salaries Paid:</b>			\$381,361

Blended Component Units
Number Submitted = 1
Dixon Park District

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$566,431	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$37	\$78	\$52
Revenue Collected During FY 09:	\$860,529	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$836,138	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$56	\$194	\$154
Per Capita Expenditures:	\$54	\$185	\$143
Revenues over (under) Expenditures:	\$24,391	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	70.66%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$590,822	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$38	\$81	\$55

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$3,168	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,217,783	\$229,341
Total Unrestricted Net Assets:	\$484,909	\$3,211,315	\$1,687,034



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$515,979	\$9,582,957	\$5,734,404
Per Capita Debt:	\$34	\$334	\$236
General Obligation Debt over EAV:	0.00%	0.57%	0.41%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	-\$98,463	\$1,728,332	\$
Per Capita Beginning Retained Earnings for FY 09:	-\$6	\$48	\$
Revenue Collected During FY 09:	\$	\$711,578	\$
Expenditures During FY 09:	\$5,070	\$771,800	\$
Per Capita Revenue:	\$	\$23	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	-\$5,070	-\$60,222	\$
Ratio of Retained Earnings to Expenditures:	-2042.07%	76.47%	0.00%
Ending Retained Earnings for FY 09:	-\$103,533	\$1,728,768	\$
Per Capita Ending Retained Earnings:	-\$7	\$48	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Douglas Park District**

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

Fiscal Year End: **4/30/2009**

Accounting Method: **Cash**

Appropriation or Budget: **\$61,887**

Equalized Assessed Valuation: **\$31,657,623**

Population: **2,098**

Employees:

    Full Time: **1**

    Part Time: **1**

    Salaries Paid: **\$8,000**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$22,887	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$11	\$79	\$19
Revenue Collected During FY 09:	\$45,524	\$210,988	\$125,707
Expenditures During FY 09:	\$51,177	\$219,310	\$126,634
Per Capita Revenue:	\$22	\$65	\$38
Per Capita Expenditures:	\$24	\$76	\$40
Revenues over (under) Expenditures:	-\$5,653	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	33.68%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$17,234	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$8	\$70	\$20

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,117	\$
Total Unreserved Funds:	\$	\$42,091	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$60,770	\$
Total Unrestricted Net Assets:	\$	\$86,540	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$242,088	\$
Per Capita Debt:	\$	\$47	\$
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 09:	\$	\$39,274	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$5	\$
Revenue Collected During FY 09:	\$	\$13,349	\$
Expenditures During FY 09:	\$	\$15,876	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,527	\$
Ratio of Retained Earnings to Expenditures:	0.00%	10.75%	0.00%
Ending Retained Earnings for FY 09:	\$	\$37,100	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$9,395,000	\$9,582,957	\$5,734,404
Per Capita Debt:	\$191	\$334	\$236
General Obligation Debt over EAV:	0.38%	0.57%	0.41%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$2,798,576	\$1,728,332	\$
Per Capita Beginning Retained Earnings for FY 09:	\$57	\$48	\$
Revenue Collected During FY 09:	\$1,133,056	\$711,578	\$
Expenditures During FY 09:	\$1,040,256	\$771,800	\$
Per Capita Revenue:	\$23	\$23	\$
Per Capita Expenditures:	\$21	\$24	\$
Operating Income (loss):	\$92,800	-\$60,222	\$
Ratio of Retained Earnings to Expenditures:	270.78%	76.47%	0.00%
Ending Retained Earnings for FY 09:	\$2,816,836	\$1,728,768	\$
Per Capita Ending Retained Earnings:	\$57	\$48	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Dundee Park District**

Unit Code: 045/040/12      County: KANE

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$23,187,942

Equalized Assessed Valuation: \$1,891,819,460

Population: 53,207

Employees:

    Full Time: 68

    Part Time: 680

    Salaries Paid: \$5,566,943

#### 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 09:	\$2,286,313	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$43	\$78	\$52
Revenue Collected During FY 09:	\$8,927,959	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$8,421,963	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$168	\$194	\$154
Per Capita Expenditures:	\$158	\$185	\$143
Revenues over (under) Expenditures:	\$505,996	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	26.38%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$2,221,317	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$42	\$81	\$55

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$3,168	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,825,939	\$1,217,783	\$229,341
Total Unrestricted Net Assets:	\$754,937	\$3,211,315	\$1,687,034



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$12,037,121	\$9,582,957	\$5,734,404
Per Capita Debt:	\$226	\$334	\$236
General Obligation Debt over EAV:	0.30%	0.57%	0.41%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$11,626,021	\$1,728,332	\$
Per Capita Beginning Retained Earnings for FY 09:	\$219	\$48	\$
Revenue Collected During FY 09:	\$3,062,707	\$711,578	\$
Expenditures During FY 09:	\$3,414,100	\$771,800	\$
Per Capita Revenue:	\$58	\$23	\$
Per Capita Expenditures:	\$64	\$24	\$
Operating Income (loss):	-\$351,393	-\$60,222	\$
Ratio of Retained Earnings to Expenditures:	344.95%	76.47%	0.00%
Ending Retained Earnings for FY 09:	\$11,777,080	\$1,728,768	\$
Per Capita Ending Retained Earnings:	\$221	\$48	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Dunleith Park District**

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

Fiscal Year End: **4/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,283,116**

Equalized Assessed Valuation: **\$71,056,279**

Population: **3,848**

Employees:

    Full Time:

    Part Time: **6**

    Salaries Paid: **\$6,162**

#### 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 09:	\$144,277	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$37	\$79	\$19
Revenue Collected During FY 09:	\$76,877	\$210,988	\$125,707
Expenditures During FY 09:	\$72,900	\$219,310	\$126,634
Per Capita Revenue:	\$20	\$65	\$38
Per Capita Expenditures:	\$19	\$76	\$40
Revenues over (under) Expenditures:	\$3,977	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	303.60%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$221,321	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$58	\$70	\$20

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,117	\$
Total Unreserved Funds:	\$	\$42,091	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$177,918	\$60,770	\$
Total Unrestricted Net Assets:	\$78,553	\$86,540	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$1,578,000	\$242,088	\$
Per Capita Debt:	\$410	\$47	\$
General Obligation Debt over EAV:	2.22%	0.14%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$39,274	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$5	\$
Revenue Collected During FY 09:	\$	\$13,349	\$
Expenditures During FY 09:	\$	\$15,876	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,527	\$
Ratio of Retained Earnings to Expenditures:	0.00%	10.75%	0.00%
Ending Retained Earnings for FY 09:	\$	\$37,100	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$988,909	\$242,088	\$
Per Capita Debt:	\$16	\$47	\$
General Obligation Debt over EAV:	0.74%	0.14%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$39,274	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$5	\$
Revenue Collected During FY 09:	\$	\$13,349	\$
Expenditures During FY 09:	\$	\$15,876	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,527	\$
Ratio of Retained Earnings to Expenditures:	0.00%	10.75%	0.00%
Ending Retained Earnings for FY 09:	\$	\$37,100	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$470,000	\$9,582,957	\$5,734,404
Per Capita Debt:	\$38	\$334	\$236
General Obligation Debt over EAV:	0.22%	0.57%	0.41%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$1,728,332	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$48	\$
Revenue Collected During FY 09:	\$	\$711,578	\$
Expenditures During FY 09:	\$	\$771,800	\$
Per Capita Revenue:	\$	\$23	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$60,222	\$
Ratio of Retained Earnings to Expenditures:	0.00%	76.47%	0.00%
Ending Retained Earnings for FY 09:	\$	\$1,728,768	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$



# FISCAL YEAR 2009

## 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 09:	\$173,036	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$119	\$79	\$19
Revenue Collected During FY 09:	\$37,632	\$210,988	\$125,707
Expenditures During FY 09:	\$39,848	\$219,310	\$126,634
Per Capita Revenue:	\$26	\$65	\$38
Per Capita Expenditures:	\$27	\$76	\$40
Revenues over (under) Expenditures:	-\$2,216	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	428.68%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$170,820	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$117	\$70	\$20

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,117	\$
Total Unreserved Funds:	\$	\$42,091	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$60,770	\$
Total Unrestricted Net Assets:	\$	\$86,540	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$242,088	\$
Per Capita Debt:	\$	\$47	\$
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 09:	\$	\$39,274	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$5	\$
Revenue Collected During FY 09:	\$	\$13,349	\$
Expenditures During FY 09:	\$	\$15,876	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,527	\$
Ratio of Retained Earnings to Expenditures:	0.00%	10.75%	0.00%
Ending Retained Earnings for FY 09:	\$	\$37,100	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$330,000	\$242,088	\$
Per Capita Debt:	\$69	\$47	\$
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 09:	\$	\$39,274	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$5	\$
Revenue Collected During FY 09:	\$	\$13,349	\$
Expenditures During FY 09:	\$	\$15,876	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,527	\$
Ratio of Retained Earnings to Expenditures:	0.00%	10.75%	0.00%
Ending Retained Earnings for FY 09:	\$	\$37,100	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Elk Grove Park District**

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

Fiscal Year End: **12/31/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$21,726,196**

Equalized Assessed Valuation: **\$2,298,931,041**

Population: **34,727**

Employees:

    Full Time: **69**

    Part Time: **660**

    Salaries Paid: **\$7,152,751**

#### 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 09:	\$8,474,415	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$244	\$78	\$52
Revenue Collected During FY 09:	\$14,482,706	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$14,357,300	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$417	\$194	\$154
Per Capita Expenditures:	\$413	\$185	\$143
Revenues over (under) Expenditures:	\$125,406	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	59.90%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$8,599,821	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$248	\$81	\$55

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$3,168	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,551,478	\$1,217,783	\$229,341
Total Unrestricted Net Assets:	\$7,268,913	\$3,211,315	\$1,687,034



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$15,225,000	\$9,582,957	\$5,734,404
Per Capita Debt:	\$438	\$334	\$236
General Obligation Debt over EAV:	0.66%	0.57%	0.41%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$18,001,405	\$1,728,332	\$
Per Capita Beginning Retained Earnings for FY 09:	\$518	\$48	\$
Revenue Collected During FY 09:	\$2,053,931	\$711,578	\$
Expenditures During FY 09:	\$1,947,935	\$771,800	\$
Per Capita Revenue:	\$59	\$23	\$
Per Capita Expenditures:	\$56	\$24	\$
Operating Income (loss):	\$105,996	-\$60,222	\$
Ratio of Retained Earnings to Expenditures:	929.57%	76.47%	0.00%
Ending Retained Earnings for FY 09:	\$18,107,401	\$1,728,768	\$
Per Capita Ending Retained Earnings:	\$521	\$48	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Elmhurst Park District**

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

Fiscal Year End: **12/31/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$21,297,654**

Equalized Assessed Valuation: **\$2,528,824,009**

Population: **43,532**

Employees:

    Full Time: **77**

    Part Time: **371**

    Salaries Paid: **\$6,573,871**

#### 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 09:	\$3,407,520	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$78	\$78	\$52
Revenue Collected During FY 09:	\$8,538,533	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$7,940,893	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$196	\$194	\$154
Per Capita Expenditures:	\$182	\$185	\$143
Revenues over (under) Expenditures:	\$597,640	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	49.22%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$3,908,166	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$90	\$81	\$55

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$3,168	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,077,029	\$1,217,783	\$229,341
Total Unrestricted Net Assets:	\$2,884,524	\$3,211,315	\$1,687,034



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$10,638,748	\$9,582,957	\$5,734,404
Per Capita Debt:	\$244	\$334	\$236
General Obligation Debt over EAV:	0.00%	0.57%	0.41%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$10,287,020	\$1,728,332	\$
Per Capita Beginning Retained Earnings for FY 09:	\$236	\$48	\$
Revenue Collected During FY 09:	\$4,292,214	\$711,578	\$
Expenditures During FY 09:	\$4,302,408	\$771,800	\$
Per Capita Revenue:	\$99	\$23	\$
Per Capita Expenditures:	\$99	\$24	\$
Operating Income (loss):	-\$10,194	-\$60,222	\$
Ratio of Retained Earnings to Expenditures:	231.90%	76.47%	0.00%
Ending Retained Earnings for FY 09:	\$9,977,429	\$1,728,768	\$
Per Capita Ending Retained Earnings:	\$229	\$48	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Emden Park District**

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

Fiscal Year End: **5/31/2009**

Accounting Method: **Cash**

Appropriation or Budget: **\$40,000**

Equalized Assessed Valuation: **\$15,493,851**

Population: **1,955**

Employees:

    Full Time:

    Part Time: **2**

    Salaries Paid: **\$4,156**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$26,735	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$14	\$79	\$19
Revenue Collected During FY 09:	\$24,182	\$210,988	\$125,707
Expenditures During FY 09:	\$18,180	\$219,310	\$126,634
Per Capita Revenue:	\$12	\$65	\$38
Per Capita Expenditures:	\$9	\$76	\$40
Revenues over (under) Expenditures:	\$6,002	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	180.07%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$32,737	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$17	\$70	\$20

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,117	\$
Total Unreserved Funds:	\$	\$42,091	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$60,770	\$
Total Unrestricted Net Assets:	\$	\$86,540	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$242,088	\$
Per Capita Debt:	\$	\$47	\$
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 09:	\$	\$39,274	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$5	\$
Revenue Collected During FY 09:	\$	\$13,349	\$
Expenditures During FY 09:	\$	\$15,876	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,527	\$
Ratio of Retained Earnings to Expenditures:	0.00%	10.75%	0.00%
Ending Retained Earnings for FY 09:	\$	\$37,100	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$242,088	\$
Per Capita Debt:	\$	\$47	\$
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 09:	\$	\$39,274	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$5	\$
Revenue Collected During FY 09:	\$	\$13,349	\$
Expenditures During FY 09:	\$	\$15,876	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,527	\$
Ratio of Retained Earnings to Expenditures:	0.00%	10.75%	0.00%
Ending Retained Earnings for FY 09:	\$	\$37,100	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$164,953	\$242,088	\$
Per Capita Debt:	\$30	\$47	\$
General Obligation Debt over EAV:	0.49%	0.14%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$39,274	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$5	\$
Revenue Collected During FY 09:	\$	\$13,349	\$
Expenditures During FY 09:	\$	\$15,876	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,527	\$
Ratio of Retained Earnings to Expenditures:	0.00%	10.75%	0.00%
Ending Retained Earnings for FY 09:	\$	\$37,100	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Farmington Township Park District**

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

Fiscal Year End: **4/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$64,450**

Equalized Assessed Valuation: **\$36,179,460**

Population: **3,400**

Employees:

Full Time:

Part Time: **5**

Salaries Paid: **\$9,029**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$55,967	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$16	\$79	\$19
Revenue Collected During FY 09:	\$39,146	\$210,988	\$125,707
Expenditures During FY 09:	\$38,823	\$219,310	\$126,634
Per Capita Revenue:	\$12	\$65	\$38
Per Capita Expenditures:	\$11	\$76	\$40
Revenues over (under) Expenditures:	\$323	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	144.99%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$56,290	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$17	\$70	\$20

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,117	\$
Total Unreserved Funds:	\$56,290	\$42,091	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$60,770	\$
Total Unrestricted Net Assets:	\$	\$86,540	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$242,088	\$
Per Capita Debt:	\$	\$47	\$
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 09:	\$	\$39,274	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$5	\$
Revenue Collected During FY 09:	\$	\$13,349	\$
Expenditures During FY 09:	\$	\$15,876	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,527	\$
Ratio of Retained Earnings to Expenditures:	0.00%	10.75%	0.00%
Ending Retained Earnings for FY 09:	\$	\$37,100	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$242,088	\$
Per Capita Debt:	\$	\$47	\$
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 09:	\$	\$39,274	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$5	\$
Revenue Collected During FY 09:	\$	\$13,349	\$
Expenditures During FY 09:	\$	\$15,876	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,527	\$
Ratio of Retained Earnings to Expenditures:	0.00%	10.75%	0.00%
Ending Retained Earnings for FY 09:	\$	\$37,100	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Flanagan #1 Park District**

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

Fiscal Year End: **4/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,416,600**

Equalized Assessed Valuation: **\$26,474,600**

Population: **1,900**

Employees:

    Full Time: **1**

    Part Time: **22**

    Salaries Paid: **\$63,250**

#### Blended Component Units

Number Submitted = 1  
Flanagan #1 Park District

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$30,654	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$16	\$79	\$19
Revenue Collected During FY 09:	\$263,943	\$210,988	\$125,707
Expenditures During FY 09:	\$237,470	\$219,310	\$126,634
Per Capita Revenue:	\$139	\$65	\$38
Per Capita Expenditures:	\$125	\$76	\$40
Revenues over (under) Expenditures:	\$26,473	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	24.06%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$57,127	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$30	\$70	\$20

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,117	\$
Total Unreserved Funds:	\$57,127	\$42,091	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$60,770	\$
Total Unrestricted Net Assets:	\$	\$86,540	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$27,768	\$242,088	\$
Per Capita Debt:	\$15	\$47	\$
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 09:	\$	\$39,274	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$5	\$
Revenue Collected During FY 09:	\$	\$13,349	\$
Expenditures During FY 09:	\$	\$15,876	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,527	\$
Ratio of Retained Earnings to Expenditures:	0.00%	10.75%	0.00%
Ending Retained Earnings for FY 09:	\$	\$37,100	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$5,538,808	\$9,582,957	\$5,734,404
Per Capita Debt:	\$243	\$334	\$236
General Obligation Debt over EAV:	0.00%	0.57%	0.41%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$5,187,873	\$1,728,332	\$
Per Capita Beginning Retained Earnings for FY 09:	\$228	\$48	\$
Revenue Collected During FY 09:	\$1,540,972	\$711,578	\$
Expenditures During FY 09:	\$1,967,172	\$771,800	\$
Per Capita Revenue:	\$68	\$23	\$
Per Capita Expenditures:	\$86	\$24	\$
Operating Income (loss):	-\$426,200	-\$60,222	\$
Ratio of Retained Earnings to Expenditures:	258.38%	76.47%	0.00%
Ending Retained Earnings for FY 09:	\$5,082,843	\$1,728,768	\$
Per Capita Ending Retained Earnings:	\$223	\$48	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Forest Park Park District**

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

Fiscal Year End: **4/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,829,800**

Equalized Assessed Valuation: **\$377,528,681**

Population: **15,600**

Employees:

    Full Time: **9**

    Part Time: **140**

    Salaries Paid: **\$893,147**

#### 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 09:	\$553,593	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$35	\$78	\$52
Revenue Collected During FY 09:	\$2,294,535	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$1,987,794	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$147	\$194	\$154
Per Capita Expenditures:	\$127	\$185	\$143
Revenues over (under) Expenditures:	\$306,741	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	38.25%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$760,334	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$49	\$81	\$55

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$3,168	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$475,427	\$1,217,783	\$229,341
Total Unrestricted Net Assets:	\$186,278	\$3,211,315	\$1,687,034



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$4,674,669	\$9,582,957	\$5,734,404
Per Capita Debt:	\$300	\$334	\$236
General Obligation Debt over EAV:	1.15%	0.57%	0.41%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$2,359,601	\$1,728,332	\$
Per Capita Beginning Retained Earnings for FY 09:	\$151	\$48	\$
Revenue Collected During FY 09:	\$249,456	\$711,578	\$
Expenditures During FY 09:	\$367,590	\$771,800	\$
Per Capita Revenue:	\$16	\$23	\$
Per Capita Expenditures:	\$24	\$24	\$
Operating Income (loss):	-\$118,134	-\$60,222	\$
Ratio of Retained Earnings to Expenditures:	629.83%	76.47%	0.00%
Ending Retained Earnings for FY 09:	\$2,315,182	\$1,728,768	\$
Per Capita Ending Retained Earnings:	\$148	\$48	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$242,088	\$
Per Capita Debt:	\$	\$47	\$
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 09:	\$	\$39,274	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$5	\$
Revenue Collected During FY 09:	\$	\$13,349	\$
Expenditures During FY 09:	\$	\$15,876	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,527	\$
Ratio of Retained Earnings to Expenditures:	0.00%	10.75%	0.00%
Ending Retained Earnings for FY 09:	\$	\$37,100	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Forman Park District**

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

Fiscal Year End: **4/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$255,000**

Equalized Assessed Valuation: **\$52,007,766**

Population: **3,200**

Employees:

    Full Time:

    Part Time: **16**

    Salaries Paid: **\$25,148**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$111,281	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$35	\$79	\$19
Revenue Collected During FY 09:	\$117,816	\$210,988	\$125,707
Expenditures During FY 09:	\$97,058	\$219,310	\$126,634
Per Capita Revenue:	\$37	\$65	\$38
Per Capita Expenditures:	\$30	\$76	\$40
Revenues over (under) Expenditures:	\$20,758	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	136.04%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$132,039	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$41	\$70	\$20

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,117	\$
Total Unreserved Funds:	\$132,039	\$42,091	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$60,770	\$
Total Unrestricted Net Assets:	\$	\$86,540	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$204,000	\$242,088	\$
Per Capita Debt:	\$64	\$47	\$
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 09:	\$	\$39,274	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$5	\$
Revenue Collected During FY 09:	\$	\$13,349	\$
Expenditures During FY 09:	\$	\$15,876	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,527	\$
Ratio of Retained Earnings to Expenditures:	0.00%	10.75%	0.00%
Ending Retained Earnings for FY 09:	\$	\$37,100	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Foss Park District**

Unit Code: **049/030/12** County: **LAKE**

Fiscal Year End: **4/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,575,000**

Equalized Assessed Valuation: **\$338,085,435**

Population: **24,500**

Employees:

    Full Time: **18**

    Part Time: **62**

    Salaries Paid: **\$1,061,781**

#### 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 09:	\$167,186	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$7	\$78	\$52
Revenue Collected During FY 09:	\$1,797,075	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$1,777,870	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$73	\$194	\$154
Per Capita Expenditures:	\$73	\$185	\$143
Revenues over (under) Expenditures:	\$19,205	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	10.48%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$186,391	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$8	\$81	\$55

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$3,168	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,638,447	\$1,217,783	\$229,341
Total Unrestricted Net Assets:	\$171,976	\$3,211,315	\$1,687,034



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$315,000	\$9,582,957	\$5,734,404
Per Capita Debt:	\$13	\$334	\$236
General Obligation Debt over EAV:	0.09%	0.57%	0.41%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$2,662,481	\$1,728,332	\$
Per Capita Beginning Retained Earnings for FY 09:	\$109	\$48	\$
Revenue Collected During FY 09:	\$775,460	\$711,578	\$
Expenditures During FY 09:	\$811,284	\$771,800	\$
Per Capita Revenue:	\$32	\$23	\$
Per Capita Expenditures:	\$33	\$24	\$
Operating Income (loss):	-\$35,824	-\$60,222	\$
Ratio of Retained Earnings to Expenditures:	323.77%	76.47%	0.00%
Ending Retained Earnings for FY 09:	\$2,626,657	\$1,728,768	\$
Per Capita Ending Retained Earnings:	\$107	\$48	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Fox Valley Park District		
<b>Unit Code:</b>	045/050/12	<b>County:</b>	KANE
<b>Fiscal Year End:</b>	4/30/2009		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$56,276,102		
<b>Equalized Assessed Valuation:</b>	\$4,960,989,849		
<b>Population:</b>	200,000		
<b>Employees:</b>			
<b>Full Time:</b>	96		
<b>Part Time:</b>	392		
<b>Salaries Paid:</b>	\$8,376,294		

#### Blended Component Units

Number Submitted = 2  
 Fox Valley Park District Aquatics  
 Orchard Valley Golf Course

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$8,341,830	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$42	\$78	\$52
Revenue Collected During FY 09:	\$23,853,228	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$22,518,189	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$119	\$194	\$154
Per Capita Expenditures:	\$113	\$185	\$143
Revenues over (under) Expenditures:	\$1,335,039	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	40.71%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$9,167,982	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$46	\$81	\$55

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$3,168	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,801,352	\$1,217,783	\$229,341
Total Unrestricted Net Assets:	\$11,211,195	\$3,211,315	\$1,687,034



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$69,121,179	\$9,582,957	\$5,734,404
Per Capita Debt:	\$346	\$334	\$236
General Obligation Debt over EAV:	1.33%	0.57%	0.41%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$1,728,332	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$48	\$
Revenue Collected During FY 09:	\$	\$711,578	\$
Expenditures During FY 09:	\$	\$771,800	\$
Per Capita Revenue:	\$	\$23	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$60,222	\$
Ratio of Retained Earnings to Expenditures:	0.00%	76.47%	0.00%
Ending Retained Earnings for FY 09:	\$	\$1,728,768	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Frankfort Park District**

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

Fiscal Year End: **5/31/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,286,800**

Equalized Assessed Valuation: **\$835,730,133**

Population: **16,492**

Employees:

    Full Time: **10**

    Part Time: **69**

    Salaries Paid: **\$770,096**

#### 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 09:	\$402,235	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$24	\$78	\$52
Revenue Collected During FY 09:	\$2,007,857	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$1,755,900	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$122	\$194	\$154
Per Capita Expenditures:	\$106	\$185	\$143
Revenues over (under) Expenditures:	\$251,957	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	37.26%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$654,192	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$40	\$81	\$55

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$3,168	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,217,783	\$229,341
Total Unrestricted Net Assets:	\$13,209,502	\$3,211,315	\$1,687,034



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$1,445,143	\$9,582,957	\$5,734,404
Per Capita Debt:	\$88	\$334	\$236
General Obligation Debt over EAV:	0.12%	0.57%	0.41%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$1,728,332	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$48	\$
Revenue Collected During FY 09:	\$	\$711,578	\$
Expenditures During FY 09:	\$	\$771,800	\$
Per Capita Revenue:	\$	\$23	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$60,222	\$
Ratio of Retained Earnings to Expenditures:	0.00%	76.47%	0.00%
Ending Retained Earnings for FY 09:	\$	\$1,728,768	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Frankfort Park District**

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

Fiscal Year End: **4/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$580,000**

Equalized Assessed Valuation: **\$74,565,771**

Population: **10,000**

Employees:

    Full Time: **1**

    Part Time: **32**

    Salaries Paid: **\$183,280**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$96,366	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$10	\$79	\$19
Revenue Collected During FY 09:	\$508,151	\$210,988	\$125,707
Expenditures During FY 09:	\$428,678	\$219,310	\$126,634
Per Capita Revenue:	\$51	\$65	\$38
Per Capita Expenditures:	\$43	\$76	\$40
Revenues over (under) Expenditures:	\$79,473	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	41.02%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$175,839	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$18	\$70	\$20

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,117	\$
Total Unreserved Funds:	\$	\$42,091	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$60,770	\$
Total Unrestricted Net Assets:	\$197,340	\$86,540	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$721,200	\$242,088	\$
Per Capita Debt:	\$72	\$47	\$
General Obligation Debt over EAV:	0.97%	0.14%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$39,274	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$5	\$
Revenue Collected During FY 09:	\$	\$13,349	\$
Expenditures During FY 09:	\$	\$15,876	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,527	\$
Ratio of Retained Earnings to Expenditures:	0.00%	10.75%	0.00%
Ending Retained Earnings for FY 09:	\$	\$37,100	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$8,534,347	\$9,582,957	\$5,734,404
Per Capita Debt:	\$534	\$334	\$236
General Obligation Debt over EAV:	1.09%	0.57%	0.41%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$2,298,330	\$1,728,332	\$
Per Capita Beginning Retained Earnings for FY 09:	\$144	\$48	\$
Revenue Collected During FY 09:	\$372,040	\$711,578	\$
Expenditures During FY 09:	\$374,656	\$771,800	\$
Per Capita Revenue:	\$23	\$23	\$
Per Capita Expenditures:	\$23	\$24	\$
Operating Income (loss):	-\$2,616	-\$60,222	\$
Ratio of Retained Earnings to Expenditures:	616.53%	76.47%	0.00%
Ending Retained Earnings for FY 09:	\$2,309,856	\$1,728,768	\$
Per Capita Ending Retained Earnings:	\$145	\$48	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Franklin Park Park District	
<b>Unit Code:</b>	016/250/12	<b>County:</b> COOK
<b>Fiscal Year End:</b>	4/30/2009	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$7,559,973	
<b>Equalized Assessed Valuation:</b>	\$694,379,913	
<b>Population:</b>	15,300	
<b>Employees:</b>		
<b>Full Time:</b>	21	
<b>Part Time:</b>	173	
<b>Salaries Paid:</b>	\$1,630,413	

#### 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 09:	\$3,018,900	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$197	\$78	\$52
Revenue Collected During FY 09:	\$2,722,369	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$2,183,750	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$178	\$194	\$154
Per Capita Expenditures:	\$143	\$185	\$143
Revenues over (under) Expenditures:	\$538,619	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	159.63%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$3,485,889	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$228	\$81	\$55

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$3,168	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,566,845	\$1,217,783	\$229,341
Total Unrestricted Net Assets:	\$2,496,064	\$3,211,315	\$1,687,034



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$2,087,198	\$9,582,957	\$5,734,404
Per Capita Debt:	\$136	\$334	\$236
General Obligation Debt over EAV:	0.30%	0.57%	0.41%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,652,310	\$1,728,332	\$
Per Capita Beginning Retained Earnings for FY 09:	\$108	\$48	\$
Revenue Collected During FY 09:	\$1,112,424	\$711,578	\$
Expenditures During FY 09:	\$1,179,877	\$771,800	\$
Per Capita Revenue:	\$73	\$23	\$
Per Capita Expenditures:	\$77	\$24	\$
Operating Income (loss):	-\$67,453	-\$60,222	\$
Ratio of Retained Earnings to Expenditures:	140.39%	76.47%	0.00%
Ending Retained Earnings for FY 09:	\$1,656,487	\$1,728,768	\$
Per Capita Ending Retained Earnings:	\$108	\$48	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Franklin Township Park District**

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

Fiscal Year End: **4/1/2009**

Accounting Method: **Cash**

Appropriation or Budget: **\$89,300**

Equalized Assessed Valuation: **\$54,478,484**

Population: **2,500**

Employees:

    Full Time:

    Part Time: **2**

    Salaries Paid: **\$9,480**

#### 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 09:	\$13,580	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$5	\$79	\$19
Revenue Collected During FY 09:	\$63,925	\$210,988	\$125,707
Expenditures During FY 09:	\$68,027	\$219,310	\$126,634
Per Capita Revenue:	\$26	\$65	\$38
Per Capita Expenditures:	\$27	\$76	\$40
Revenues over (under) Expenditures:	-\$4,102	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	13.93%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$9,478	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$4	\$70	\$20

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,117	\$
Total Unreserved Funds:	\$	\$42,091	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$60,770	\$
Total Unrestricted Net Assets:	\$	\$86,540	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$242,088	\$
Per Capita Debt:	\$	\$47	\$
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 09:	\$	\$39,274	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$5	\$
Revenue Collected During FY 09:	\$	\$13,349	\$
Expenditures During FY 09:	\$	\$15,876	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,527	\$
Ratio of Retained Earnings to Expenditures:	0.00%	10.75%	0.00%
Ending Retained Earnings for FY 09:	\$	\$37,100	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Freeburg Park District**

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

Fiscal Year End: **5/31/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$189,850**

Equalized Assessed Valuation: **\$119,010,655**

Population: **5,000**

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 09:	\$77,708	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$16	\$79	\$19
Revenue Collected During FY 09:	\$204,948	\$210,988	\$125,707
Expenditures During FY 09:	\$198,544	\$219,310	\$126,634
Per Capita Revenue:	\$41	\$65	\$38
Per Capita Expenditures:	\$40	\$76	\$40
Revenues over (under) Expenditures:	\$6,404	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	42.36%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$84,112	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$17	\$70	\$20

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,117	\$
Total Unreserved Funds:	\$153,125	\$42,091	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$60,770	\$
Total Unrestricted Net Assets:	\$	\$86,540	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$242,088	\$
Per Capita Debt:	\$	\$47	\$
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 09:	\$	\$39,274	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$5	\$
Revenue Collected During FY 09:	\$	\$13,349	\$
Expenditures During FY 09:	\$	\$15,876	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,527	\$
Ratio of Retained Earnings to Expenditures:	0.00%	10.75%	0.00%
Ending Retained Earnings for FY 09:	\$	\$37,100	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Freeport Park District		
<b>Unit Code:</b>	089/010/12	<b>County:</b>	STEPHENSON
<b>Fiscal Year End:</b>	3/31/2009		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$88,621,000		
<b>Equalized Assessed Valuation:</b>	\$260,635,141		
<b>Population:</b>	25,867		
<b>Employees:</b>			
<b>Full Time:</b>	22		
<b>Part Time:</b>	173		
<b>Salaries Paid:</b>	\$1,315,684		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$1,671,131	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$65	\$78	\$52
Revenue Collected During FY 09:	\$2,176,557	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$2,071,831	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$84	\$194	\$154
Per Capita Expenditures:	\$80	\$185	\$143
Revenues over (under) Expenditures:	\$104,726	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	84.97%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$1,760,492	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$68	\$81	\$55

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$3,168	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$361,031	\$1,217,783	\$229,341
Total Unrestricted Net Assets:	\$470,332	\$3,211,315	\$1,687,034



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$3,124,565	\$9,582,957	\$5,734,404
Per Capita Debt:	\$121	\$334	\$236
General Obligation Debt over EAV:	1.03%	0.57%	0.41%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$2,960,525	\$1,728,332	\$
Per Capita Beginning Retained Earnings for FY 09:	\$114	\$48	\$
Revenue Collected During FY 09:	\$1,081,825	\$711,578	\$
Expenditures During FY 09:	\$1,174,694	\$771,800	\$
Per Capita Revenue:	\$42	\$23	\$
Per Capita Expenditures:	\$45	\$24	\$
Operating Income (loss):	-\$92,869	-\$60,222	\$
Ratio of Retained Earnings to Expenditures:	241.73%	76.47%	0.00%
Ending Retained Earnings for FY 09:	\$2,839,569	\$1,728,768	\$
Per Capita Ending Retained Earnings:	\$110	\$48	\$