



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Galva Park District**

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$195,300**

Equalized Assessed Valuation: **\$23,793,768**

Population: **2,800**

Employees:

 Full Time:

 Part Time: **21**

 Salaries Paid: **\$56,762**

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:	\$214,651	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$77	\$79	\$19
Revenue Collected During FY 09:	\$134,452	\$210,988	\$125,707
Expenditures During FY 09:	\$168,733	\$219,310	\$126,634
Per Capita Revenue:	\$48	\$65	\$38
Per Capita Expenditures:	\$60	\$76	\$40
Revenues over (under) Expenditures:	-\$34,281	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	106.90%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$180,370	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$64	\$70	\$20

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$179,902	\$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: **Geneseo Community Park District**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,451,610**

Equalized Assessed Valuation: **\$231,261,579**

Population: **10,400**

Employees:

 Full Time: **10**

 Part Time: **185**

 Salaries Paid: **\$713,100**

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:	\$117,532	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$11	\$78	\$52
Revenue Collected During FY 09:	\$1,415,511	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$1,379,641	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$136	\$194	\$154
Per Capita Expenditures:	\$133	\$185	\$143
Revenues over (under) Expenditures:	\$35,870	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	17.40%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$240,031	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$23	\$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:	\$242,853	\$1,217,783	\$229,341
Total Unrestricted Net Assets:	\$255,586	\$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:	\$857,419	\$9,582,957	\$5,734,404
Per Capita Debt:	\$82	\$334	\$236
General Obligation Debt over EAV:	0.37%	0.57%	0.41%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$146,046	\$1,728,332	\$
Per Capita Beginning Retained Earnings for FY 09:	\$14	\$48	\$
Revenue Collected During FY 09:	\$122,107	\$711,578	\$
Expenditures During FY 09:	\$140,958	\$771,800	\$
Per Capita Revenue:	\$12	\$23	\$
Per Capita Expenditures:	\$14	\$24	\$
Operating Income (loss):	-\$18,851	-\$60,222	\$
Ratio of Retained Earnings to Expenditures:	90.97%	76.47%	0.00%
Ending Retained Earnings for FY 09:	\$128,234	\$1,728,768	\$
Per Capita Ending Retained Earnings:	\$12	\$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: **Geneva Park District**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$18,780,581**

Equalized Assessed Valuation: **\$1,526,185,000**

Population: **28,000**

Employees:

 Full Time: **39**

 Part Time: **401**

 Salaries Paid: **\$2,794,064**

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:	\$1,594,847	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$57	\$78	\$52
Revenue Collected During FY 09:	\$8,401,770	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$7,375,292	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$300	\$194	\$154
Per Capita Expenditures:	\$263	\$185	\$143
Revenues over (under) Expenditures:	\$1,026,478	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	24.45%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$1,803,325	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$64	\$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:	\$6,626,599	\$1,217,783	\$229,341
Total Unrestricted Net Assets:	\$465,782	\$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:	\$27,336,158	\$9,582,957	\$5,734,404
Per Capita Debt:	\$976	\$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:	\$	\$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: **Genoa Twp Park District**

Unit Code: 019/030/12 County: DEKALB

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,972,864

Equalized Assessed Valuation: \$126,746,443

Population: 6,000

Employees:

 Full Time: 5

 Part Time: 71

 Salaries Paid: \$395,059

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:	-\$27,322	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	-\$5	\$79	\$19
Revenue Collected During FY 09:	\$714,738	\$210,988	\$125,707
Expenditures During FY 09:	\$694,072	\$219,310	\$126,634
Per Capita Revenue:	\$119	\$65	\$38
Per Capita Expenditures:	\$116	\$76	\$40
Revenues over (under) Expenditures:	\$20,666	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	-0.96%	97.96%	48.04%
Ending Fund Balance for FY 09:	-\$6,656	\$146,803	\$55,653
Per Capita Ending Fund Balance:	-\$1	\$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:	\$649,329	\$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:	\$805,000	\$242,088	\$
Per Capita Debt:	\$134	\$47	\$
General Obligation Debt over EAV:	0.19%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 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: **Germantown Park District**

Unit Code: 014/010/12 County: CLINTON

Fiscal Year End: 5/31/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$106,400

Equalized Assessed Valuation: \$14,084,212

Population: 1,118

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:	\$33,815	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$30	\$79	\$19
Revenue Collected During FY 09:	\$54,703	\$210,988	\$125,707
Expenditures During FY 09:	\$54,739	\$219,310	\$126,634
Per Capita Revenue:	\$49	\$65	\$38
Per Capita Expenditures:	\$49	\$76	\$40
Revenues over (under) Expenditures:	-\$36	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	61.71%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$33,779	\$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:	\$	\$42,091	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$60,770	\$
Total Unrestricted Net Assets:	\$33,779	\$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:	Glen Ellyn Park District		
Unit Code:	022/090/12	County:	DUPAGE
Fiscal Year End:	12/31/2009		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,563,932		
Equalized Assessed Valuation:	\$1,797,571,251		
Population:	36,000		
Employees:			
Full Time:	33		
Part Time:	650		
Salaries Paid:	\$2,846,714		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$4,445,109	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$123	\$78	\$52
Revenue Collected During FY 09:	\$7,512,542	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$8,037,460	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$209	\$194	\$154
Per Capita Expenditures:	\$223	\$185	\$143
Revenues over (under) Expenditures:	-\$524,918	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	24.10%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$1,936,960	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$54	\$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:	\$3,263,692	\$1,217,783	\$229,341
Total Unrestricted Net Assets:	-\$1,027,836	\$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:	\$19,000,828	\$9,582,957	\$5,734,404
Per Capita Debt:	\$528	\$334	\$236
General Obligation Debt over EAV:	0.99%	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: **Glen Ellyn Countryside Park District**

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

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$98,571	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$26	\$79	\$19
Revenue Collected During FY 09:	\$89,398	\$210,988	\$125,707
Expenditures During FY 09:	\$74,510	\$219,310	\$126,634
Per Capita Revenue:	\$24	\$65	\$38
Per Capita Expenditures:	\$20	\$76	\$40
Revenues over (under) Expenditures:	\$14,888	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	152.27%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$113,459	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$30	\$70	\$20
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,117	\$
Total Unreserved Funds:	\$	\$42,091	\$
<u>Net Assets</u>	<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:	Glencoe Park District		
Unit Code:	016/260/12	County:	COOK
Fiscal Year End:	2/28/2009		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$27,178,500		
Equalized Assessed Valuation:	\$1,066,993,750		
Population:	9,000		
Employees:			
Full Time:	29		
Part Time:	202		
Salaries Paid:	\$2,394,466		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$3,388,983	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$377	\$78	\$52
Revenue Collected During FY 09:	\$6,155,270	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$5,555,003	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$684	\$194	\$154
Per Capita Expenditures:	\$617	\$185	\$143
Revenues over (under) Expenditures:	\$600,267	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	59.10%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$3,282,951	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$365	\$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:	\$5,008,975	\$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:	\$13,990,000	\$9,582,957	\$5,734,404
Per Capita Debt:	\$1,554	\$334	\$236
General Obligation Debt over EAV:	1.31%	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: **Glenview Park District**

Unit Code: **016/270/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$37,720,197**

Equalized Assessed Valuation: **\$3,454,919,069**

Population: **52,705**

Employees:

 Full Time: **107**

 Part Time: **978**

 Salaries Paid: **\$9,689,254**

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:	\$6,879,897	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$131	\$78	\$52
Revenue Collected During FY 09:	\$19,685,324	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$16,125,823	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$374	\$194	\$154
Per Capita Expenditures:	\$306	\$185	\$143
Revenues over (under) Expenditures:	\$3,559,501	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	46.15%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$7,441,733	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$141	\$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:	\$5,682,413	\$1,217,783	\$229,341
Total Unrestricted Net Assets:	\$19,223,824	\$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:	\$43,463,000	\$9,582,957	\$5,734,404
Per Capita Debt:	\$825	\$334	\$236
General Obligation Debt over EAV:	0.47%	0.57%	0.41%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$8,453,969	\$1,728,332	\$
Per Capita Beginning Retained Earnings for FY 09:	\$160	\$48	\$
Revenue Collected During FY 09:	\$4,996,985	\$711,578	\$
Expenditures During FY 09:	\$4,644,645	\$771,800	\$
Per Capita Revenue:	\$95	\$23	\$
Per Capita Expenditures:	\$88	\$24	\$
Operating Income (loss):	\$352,340	-\$60,222	\$
Ratio of Retained Earnings to Expenditures:	181.33%	76.47%	0.00%
Ending Retained Earnings for FY 09:	\$8,422,024	\$1,728,768	\$
Per Capita Ending Retained Earnings:	\$160	\$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: **Golf Maine Park District**

Unit Code: 016/280/12 County: COOK

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,660,000

Equalized Assessed Valuation: \$338,238,645

Population: 20,000

Employees:

 Full Time: 7

 Part Time: 35

 Salaries Paid: \$570,516

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:	\$213,923	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$11	\$78	\$52
Revenue Collected During FY 09:	\$1,055,451	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$1,159,511	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$53	\$194	\$154
Per Capita Expenditures:	\$58	\$185	\$143
Revenues over (under) Expenditures:	-\$104,060	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	12.71%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$147,331	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$7	\$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:	\$909,342	\$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:	\$1,435,500	\$9,582,957	\$5,734,404
Per Capita Debt:	\$72	\$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:	Golfview Hills Park District		
Unit Code:	022/110/12	County:	DUPAGE
Fiscal Year End:	6/30/2009		
Accounting Method:	Cash		
Appropriation or Budget:	\$24,122		
Equalized Assessed Valuation:	\$68,306,104		
Population:	950		
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 09:	\$163,034	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$172	\$79	\$19
Revenue Collected During FY 09:	\$28,996	\$210,988	\$125,707
Expenditures During FY 09:	\$81,295	\$219,310	\$126,634
Per Capita Revenue:	\$31	\$65	\$38
Per Capita Expenditures:	\$86	\$76	\$40
Revenues over (under) Expenditures:	-\$52,299	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	148.51%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$120,735	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$127	\$70	\$20

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$18,409	\$8,117	\$
Total Unreserved Funds:	\$102,326	\$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: **Grand Tower Park District**

Unit Code: **039/020/12** County: **JACKSON**

Fiscal Year End: **6/30/2009**

Accounting Method: **Cash**

Appropriation or Budget: **\$139,739**

Equalized Assessed Valuation: **\$82,738**

Population: **624**

Employees:

 Full Time: **2**

 Part Time:

 Salaries Paid: **\$24,120**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$25,596	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$41	\$79	\$19
Revenue Collected During FY 09:	\$100,673	\$210,988	\$125,707
Expenditures During FY 09:	\$112,444	\$219,310	\$126,634
Per Capita Revenue:	\$161	\$65	\$38
Per Capita Expenditures:	\$180	\$76	\$40
Revenues over (under) Expenditures:	-\$11,771	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	12.30%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$13,825	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$22	\$70	\$20

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,117	\$
Total Unreserved Funds:	\$100,673	\$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:	\$30,792	\$242,088	\$
Per Capita Debt:	\$49	\$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: **Grandwood Park District**

Unit Code: 049/040/12 County: LAKE

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$369,885

Equalized Assessed Valuation: \$59,195,148

Population: 3,710

Employees:

 Full Time: _____

 Part Time: 10

 Salaries Paid: \$103,375

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$185,339	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$50	\$79	\$19
Revenue Collected During FY 09:	\$356,327	\$210,988	\$125,707
Expenditures During FY 09:	\$345,721	\$219,310	\$126,634
Per Capita Revenue:	\$96	\$65	\$38
Per Capita Expenditures:	\$93	\$76	\$40
Revenues over (under) Expenditures:	\$10,606	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	56.68%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$195,945	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$53	\$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:	\$20,403	\$60,770	\$
Total Unrestricted Net Assets:	\$175,542	\$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: **Granite City Park District**

Unit Code: **057/010/12** County: **MADISON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,825,736**

Equalized Assessed Valuation: **\$359,247,999**

Population: **30,796**

Employees:

Full Time: **14**

Part Time: **242**

Salaries Paid: **\$1,187,300**

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:	\$881,576	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$29	\$78	\$52
Revenue Collected During FY 09:	\$2,840,420	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$2,798,894	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$92	\$194	\$154
Per Capita Expenditures:	\$91	\$185	\$143
Revenues over (under) Expenditures:	\$41,526	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	26.69%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$747,064	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$24	\$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:	\$63,480	\$1,217,783	\$229,341
Total Unrestricted Net Assets:	\$746,852	\$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:	\$211,000	\$9,582,957	\$5,734,404
Per Capita Debt:	\$7	\$334	\$236
General Obligation Debt over EAV:	0.06%	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: **Grant Memorial Park District**

Unit Code: **102/010/12** County: **WOODFORD**

Fiscal Year End: **4/14/2009**

Accounting Method: **Cash**

Appropriation or Budget: **\$120,570**

Equalized Assessed Valuation: **\$19,395,564**

Population: **1,783**

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:	\$24,651	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$14	\$79	\$19
Revenue Collected During FY 09:	\$41,599	\$210,988	\$125,707
Expenditures During FY 09:	\$62,428	\$219,310	\$126,634
Per Capita Revenue:	\$23	\$65	\$38
Per Capita Expenditures:	\$35	\$76	\$40
Revenues over (under) Expenditures:	-\$20,829	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	6.12%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$3,822	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$2	\$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: **Grayslake Park District**

Unit Code: **049/050/12** County: **LAKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,168,788**

Equalized Assessed Valuation: **\$726,367,723**

Population: **21,735**

Employees:

 Full Time: **15**

 Part Time: **14**

 Salaries Paid: **\$1,419,132**

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:	\$1,296,450	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$60	\$78	\$52
Revenue Collected During FY 09:	\$3,355,043	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$3,218,897	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$154	\$194	\$154
Per Capita Expenditures:	\$148	\$185	\$143
Revenues over (under) Expenditures:	\$136,146	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	44.51%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$1,432,595	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$66	\$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:	\$3,162,411	\$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:	\$6,130,000	\$9,582,957	\$5,734,404
Per Capita Debt:	\$282	\$334	\$236
General Obligation Debt over EAV:	0.72%	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: **Griggsville Park District**

Unit Code: **075/010/12** County: **PIKE**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$30,666**

Equalized Assessed Valuation: **\$15,787,099**

Population: **1,615**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$8,412**

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:	\$39,770	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$25	\$79	\$19
Revenue Collected During FY 09:	\$27,752	\$210,988	\$125,707
Expenditures During FY 09:	\$36,197	\$219,310	\$126,634
Per Capita Revenue:	\$17	\$65	\$38
Per Capita Expenditures:	\$22	\$76	\$40
Revenues over (under) Expenditures:	-\$8,445	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	86.54%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$31,325	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$19	\$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:	\$11,601,995	\$9,582,957	\$5,734,404
Per Capita Debt:	\$372	\$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:	\$	\$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: **Hamilton Park District**

Unit Code: **034/030/12** County: **HANCOCK**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$400,323**

Equalized Assessed Valuation: **\$39,799,670**

Population: **3,100**

Employees:

 Full Time:

 Part Time: **44**

 Salaries Paid: **\$78,809**

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$64,652	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$21	\$79	\$19
Revenue Collected During FY 09:	\$225,935	\$210,988	\$125,707
Expenditures During FY 09:	\$198,923	\$219,310	\$126,634
Per Capita Revenue:	\$73	\$65	\$38
Per Capita Expenditures:	\$64	\$76	\$40
Revenues over (under) Expenditures:	\$27,012	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	46.08%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$91,664	\$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:	\$16,496	\$8,117	\$
Total Unreserved Funds:	\$75,168	\$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:	\$855,000	\$242,088	\$
Per Capita Debt:	\$276	\$47	\$
General Obligation Debt over EAV:	2.15%	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:	\$2,158,000	\$9,582,957	\$5,734,404
Per Capita Debt:	\$270	\$334	\$236
General Obligation Debt over EAV:	0.81%	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:	\$500	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$1	\$79	\$19
Revenue Collected During FY 09:	\$116,692	\$210,988	\$125,707
Expenditures During FY 09:	\$67,590	\$219,310	\$126,634
Per Capita Revenue:	\$119	\$65	\$38
Per Capita Expenditures:	\$69	\$76	\$40
Revenues over (under) Expenditures:	\$49,102	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	73.39%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$49,602	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$51	\$70	\$20

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,117	\$
Total Unreserved Funds:	\$49,602	\$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:	Hanover Park Park District	
Unit Code:	016/290/12	County: COOK
Fiscal Year End:	4/30/2009	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$7,582,221	
Equalized Assessed Valuation:	\$679,258,892	
Population:	35,000	
Employees:		
Full Time:	19	
Part Time:	232	
Salaries Paid:	\$1,679,529	

Blended Component Units

Number Submitted = 1
Hanover Park Park Foundation

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$767,645	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$22	\$78	\$52
Revenue Collected During FY 09:	\$3,331,033	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$3,448,916	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$95	\$194	\$154
Per Capita Expenditures:	\$99	\$185	\$143
Revenues over (under) Expenditures:	-\$117,883	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	18.99%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$654,892	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$19	\$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:	\$370,208	\$1,217,783	\$229,341
Total Unrestricted Net Assets:	\$2,056,574	\$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:	\$6,565,385	\$9,582,957	\$5,734,404
Per Capita Debt:	\$188	\$334	\$236
General Obligation Debt over EAV:	0.11%	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: **Hanover Township Park District**

Unit Code: **043/025/12** County: **JO DAVIESS**

Fiscal Year End: **6/30/2009**

Accounting Method: **Cash**

Appropriation or Budget: **\$103,652**

Equalized Assessed Valuation: **\$18,748,753**

Population: **1,200**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$9,295	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$8	\$79	\$19
Revenue Collected During FY 09:	\$91,782	\$210,988	\$125,707
Expenditures During FY 09:	\$74,332	\$219,310	\$126,634
Per Capita Revenue:	\$76	\$65	\$38
Per Capita Expenditures:	\$62	\$76	\$40
Revenues over (under) Expenditures:	\$17,450	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	35.98%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$26,745	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$22	\$70	\$20
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,117	\$
Total Unreserved Funds:	\$	\$42,091	\$
<u>Net Assets</u>	<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: **Harrisburg Park District**

Unit Code: 082/020/12 County: SALINE

Fiscal Year End: 6/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$533,539

Equalized Assessed Valuation: \$75,570,859

Population: 9,573

Employees:

 Full Time: 3

 Part Time: 32

 Salaries Paid: \$167,470

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:	\$120,609	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$13	\$79	\$19
Revenue Collected During FY 09:	\$365,626	\$210,988	\$125,707
Expenditures During FY 09:	\$337,424	\$219,310	\$126,634
Per Capita Revenue:	\$38	\$65	\$38
Per Capita Expenditures:	\$35	\$76	\$40
Revenues over (under) Expenditures:	\$28,202	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	36.48%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$123,107	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$13	\$70	\$20

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,117	\$
Total Unreserved Funds:	\$123,107	\$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:	\$307,000	\$242,088	\$
Per Capita Debt:	\$32	\$47	\$
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 09:	-\$5,041	\$39,274	\$
Per Capita Beginning Retained Earnings for FY 09:	-\$1	\$5	\$
Revenue Collected During FY 09:	\$27,381	\$13,349	\$
Expenditures During FY 09:	\$49,603	\$15,876	\$
Per Capita Revenue:	\$3	\$2	\$
Per Capita Expenditures:	\$5	\$2	\$
Operating Income (loss):	-\$22,222	-\$2,527	\$
Ratio of Retained Earnings to Expenditures:	-3.14%	10.75%	0.00%
Ending Retained Earnings for FY 09:	-\$1,559	\$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: **Havana Park District**

Unit Code: **060/005/12** County: **MASON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,136,495**

Equalized Assessed Valuation: **\$60,173,233**

Population: **4,000**

Employees:

 Full Time: **3**

 Part Time: **20**

 Salaries Paid: **\$162,153**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$267,599	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$67	\$79	\$19
Revenue Collected During FY 09:	\$336,146	\$210,988	\$125,707
Expenditures During FY 09:	\$349,243	\$219,310	\$126,634
Per Capita Revenue:	\$84	\$65	\$38
Per Capita Expenditures:	\$87	\$76	\$40
Revenues over (under) Expenditures:	-\$13,097	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	77.51%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$270,698	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$68	\$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:	\$170,867	\$60,770	\$
Total Unrestricted Net Assets:	\$413,918	\$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:	\$160,000	\$242,088	\$
Per Capita Debt:	\$40	\$47	\$
General Obligation Debt over EAV:	0.27%	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: **Hawthorne Park District**

Unit Code: **016/310/12** County: **COOK**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,250,545**

Equalized Assessed Valuation: **\$144,790,006**

Population: **14,645**

Employees:

 Full Time: **7**

 Part Time: **17**

 Salaries Paid: **\$356,846**

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:	\$546,368	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$37	\$79	\$19
Revenue Collected During FY 09:	\$734,656	\$210,988	\$125,707
Expenditures During FY 09:	\$648,315	\$219,310	\$126,634
Per Capita Revenue:	\$50	\$65	\$38
Per Capita Expenditures:	\$44	\$76	\$40
Revenues over (under) Expenditures:	\$86,341	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	97.59%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$632,709	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$43	\$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:	\$73,228	\$60,770	\$
Total Unrestricted Net Assets:	\$632,709	\$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:	\$1,423,820	\$242,088	\$
Per Capita Debt:	\$97	\$47	\$
General Obligation Debt over EAV:	0.10%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 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:	\$3,027,407	\$9,582,957	\$5,734,404
Per Capita Debt:	\$204	\$334	\$236
General Obligation Debt over EAV:	1.41%	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

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$184,500	\$242,088	\$
Per Capita Debt:	\$262	\$47	\$
General Obligation Debt over EAV:	0.67%	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:	\$122,000	\$242,088	\$
Per Capita Debt:	\$10	\$47	\$
General Obligation Debt over EAV:	0.10%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 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: **Hickory Hills Park District**

Unit Code: 016/330/12 County: COOK

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,323,217

Equalized Assessed Valuation: \$431,892,383

Population: 15,600

Employees:

 Full Time: 7

 Part Time: 30

 Salaries Paid: \$513,411

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:	\$1,320,437	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$85	\$78	\$52
Revenue Collected During FY 09:	\$1,274,772	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$1,191,912	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$82	\$194	\$154
Per Capita Expenditures:	\$76	\$185	\$143
Revenues over (under) Expenditures:	\$82,860	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	98.07%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$1,168,862	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$75	\$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:	\$224,738	\$1,217,783	\$229,341
Total Unrestricted Net Assets:	\$1,195,045	\$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:	\$480,000	\$9,582,957	\$5,734,404
Per Capita Debt:	\$31	\$334	\$236
General Obligation Debt over EAV:	0.11%	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: **Highland Park Park District**

Unit Code: 049/070/12 County: LAKE

Fiscal Year End: 3/31/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$22,665,500

Equalized Assessed Valuation: \$2,819,018,187

Population: 31,365

Employees:

 Full Time: 72

 Part Time: 700

 Salaries Paid: \$9,119,561

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$13,131,032	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$419	\$78	\$52
Revenue Collected During FY 09:	\$19,234,401	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$16,963,262	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$613	\$194	\$154
Per Capita Expenditures:	\$541	\$185	\$143
Revenues over (under) Expenditures:	\$2,271,139	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	90.44%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$15,341,188	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$489	\$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:	\$25,718,231	\$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:	\$11,370,000	\$9,582,957	\$5,734,404
Per Capita Debt:	\$363	\$334	\$236
General Obligation Debt over EAV:	0.40%	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: **Hodgkins Park District**

Unit Code: **016/335/12** County: **COOK**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,204,487**

Equalized Assessed Valuation: **\$125,379,948**

Population: **2,050**

Employees:

 Full Time: **6**

 Part Time: **18**

 Salaries Paid: **\$381,212**

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 09:	\$484,032	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$236	\$78	\$52
Revenue Collected During FY 09:	\$882,886	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$858,300	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$431	\$194	\$154
Per Capita Expenditures:	\$419	\$185	\$143
Revenues over (under) Expenditures:	\$24,586	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	57.66%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$494,877	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$241	\$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:	\$16,219	\$1,217,783	\$229,341
Total Unrestricted Net Assets:	\$65,258	\$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:	\$645,000	\$9,582,957	\$5,734,404
Per Capita Debt:	\$315	\$334	\$236
General Obligation Debt over EAV:	0.51%	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: **Hoffman Estates Park District**

Unit Code: 016/340/12 County: COOK

Fiscal Year End: 12/31/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$24,355,067

Equalized Assessed Valuation: \$1,882,548,874

Population: 52,479

Employees:

 Full Time: 56

 Part Time: 627

 Salaries Paid: \$5,645,245

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:	\$5,586,554	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$106	\$78	\$52
Revenue Collected During FY 09:	\$15,137,217	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$13,837,464	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$288	\$194	\$154
Per Capita Expenditures:	\$264	\$185	\$143
Revenues over (under) Expenditures:	\$1,299,753	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	44.52%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$6,159,797	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$117	\$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:	\$9,649,630	\$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:	\$59,890,000	\$9,582,957	\$5,734,404
Per Capita Debt:	\$1,141	\$334	\$236
General Obligation Debt over EAV:	0.48%	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: **Hollis Park District**

Unit Code: 072/020/12 County: PEORIA

Fiscal Year End: 12/31/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$814,096

Equalized Assessed Valuation: \$55,041,909

Population: 3,000

Employees:

 Full Time: 3

 Part Time: 15

 Salaries Paid: \$138,499

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:	\$521,550	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$174	\$79	\$19
Revenue Collected During FY 09:	\$452,311	\$210,988	\$125,707
Expenditures During FY 09:	\$445,072	\$219,310	\$126,634
Per Capita Revenue:	\$151	\$65	\$38
Per Capita Expenditures:	\$148	\$76	\$40
Revenues over (under) Expenditures:	\$7,239	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	118.81%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$528,789	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$176	\$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:	\$48	\$60,770	\$
Total Unrestricted Net Assets:	\$528,741	\$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: **Homewood-Flossmoor Park District**

Unit Code: **016/350/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$17,964,877**

Equalized Assessed Valuation: **\$728,690,020**

Population: **29,744**

Employees:

Full Time: **53**

Part Time: **291**

Salaries Paid: **\$5,230,014**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$3,829,562	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$129	\$78	\$52
Revenue Collected During FY 09:	\$6,732,023	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$6,542,024	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$226	\$194	\$154
Per Capita Expenditures:	\$220	\$185	\$143
Revenues over (under) Expenditures:	\$189,999	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	57.48%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$3,760,533	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$126	\$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:	\$5,239,845	\$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:	\$18,962,823	\$9,582,957	\$5,734,404
Per Capita Debt:	\$638	\$334	\$236
General Obligation Debt over EAV:	2.55%	0.57%	0.41%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$12,548,871	\$1,728,332	\$
Per Capita Beginning Retained Earnings for FY 09:	\$422	\$48	\$
Revenue Collected During FY 09:	\$4,729,067	\$711,578	\$
Expenditures During FY 09:	\$5,336,300	\$771,800	\$
Per Capita Revenue:	\$159	\$23	\$
Per Capita Expenditures:	\$179	\$24	\$
Operating Income (loss):	-\$607,233	-\$60,222	\$
Ratio of Retained Earnings to Expenditures:	228.64%	76.47%	0.00%
Ending Retained Earnings for FY 09:	\$12,200,666	\$1,728,768	\$
Per Capita Ending Retained Earnings:	\$410	\$48	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Horner Park District**

Unit Code: **088/030/12** County: **ST. CLAIR**

Fiscal Year End: **9/30/2009**

Accounting Method: **Cash**

Appropriation or Budget: **\$92,175**

Equalized Assessed Valuation: **\$74,423,674**

Population: **4,500**

Employees:

 Full Time: **1**

 Part Time: **2**

 Salaries Paid: **\$30,500**

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:	\$98,143	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$22	\$79	\$19
Revenue Collected During FY 09:	\$74,238	\$210,988	\$125,707
Expenditures During FY 09:	\$92,175	\$219,310	\$126,634
Per Capita Revenue:	\$16	\$65	\$38
Per Capita Expenditures:	\$20	\$76	\$40
Revenues over (under) Expenditures:	-\$17,937	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	87.01%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$80,206	\$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:	\$80,207	\$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:	\$19,340,038	\$9,582,957	\$5,734,404
Per Capita Debt:	\$484	\$334	\$236
General Obligation Debt over EAV:	0.90%	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: **Hutsonville Park District**

Unit Code: **017/020/12** County: **CRAWFORD**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$26,312**

Equalized Assessed Valuation: **\$9,701,754**

Population: **1,303**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$4,200**

Blended Component Units

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

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$30,970	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$24	\$79	\$19
Revenue Collected During FY 09:	\$41,191	\$210,988	\$125,707
Expenditures During FY 09:	\$52,067	\$219,310	\$126,634
Per Capita Revenue:	\$32	\$65	\$38
Per Capita Expenditures:	\$40	\$76	\$40
Revenues over (under) Expenditures:	-\$10,876	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	38.59%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$20,094	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$15	\$70	\$20
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,117	\$
Total Unreserved Funds:	\$	\$42,091	\$
<u>Net Assets</u>	<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:	\$508,500	\$242,088	\$
Per Capita Debt:	\$127	\$47	\$
General Obligation Debt over EAV:	0.18%	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: **Itasca Park District**

Unit Code: **022/120/12** County: **DUPAGE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,038,309**

Equalized Assessed Valuation: **\$607,487,673**

Population: **9,000**

Employees:

 Full Time: **13**

 Part Time: **260**

 Salaries Paid: **\$1,148,524**

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:	\$1,198,546	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$133	\$78	\$52
Revenue Collected During FY 09:	\$2,813,820	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$2,375,400	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$313	\$194	\$154
Per Capita Expenditures:	\$264	\$185	\$143
Revenues over (under) Expenditures:	\$438,420	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	64.70%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$1,536,966	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$171	\$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:	-\$4,929,607	\$1,217,783	\$229,341
Total Unrestricted Net Assets:	\$4,932,193	\$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:	\$6,309,191	\$9,582,957	\$5,734,404
Per Capita Debt:	\$701	\$334	\$236
General Obligation Debt over EAV:	1.04%	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: **Ivanhoe Park District**

Unit Code: **016/370/12** County: **COOK**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$589,700**

Equalized Assessed Valuation: **\$55,396,946**

Population: **14,163**

Employees:

 Full Time: **5**

 Part Time:

 Salaries Paid: **\$167,678**

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:	-\$176,726	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	-\$12	\$79	\$19
Revenue Collected During FY 09:	\$393,216	\$210,988	\$125,707
Expenditures During FY 09:	\$447,612	\$219,310	\$126,634
Per Capita Revenue:	\$28	\$65	\$38
Per Capita Expenditures:	\$32	\$76	\$40
Revenues over (under) Expenditures:	-\$54,396	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	-39.65%	97.96%	48.04%
Ending Fund Balance for FY 09:	-\$177,474	\$146,803	\$55,653
Per Capita Ending Fund Balance:	-\$13	\$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:	\$652,405	\$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:	\$200,000	\$242,088	\$
Per Capita Debt:	\$14	\$47	\$
General Obligation Debt over EAV:	0.36%	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	\$
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Ending Retained Earnings for FY 09:	\$	\$37,100	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$