





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$14,964,406	\$9,582,957	\$5,734,404
Per Capita Debt:	\$95	\$334	\$236
General Obligation Debt over EAV:	0.59%	0.57%	0.41%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$7,234,460	\$1,728,332	\$
Per Capita Beginning Retained Earnings for FY 09:	\$46	\$48	\$
Revenue Collected During FY 09:	\$789,932	\$711,578	\$
Expenditures During FY 09:	\$936,489	\$771,800	\$
Per Capita Revenue:	\$5	\$23	\$
Per Capita Expenditures:	\$6	\$24	\$
Operating Income (loss):	-\$146,557	-\$60,222	\$
Ratio of Retained Earnings to Expenditures:	751.25%	76.47%	0.00%
Ending Retained Earnings for FY 09:	\$7,035,400	\$1,728,768	\$
Per Capita Ending Retained Earnings:	\$45	\$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:	\$1,636,680	\$9,582,957	\$5,734,404
Per Capita Debt:	\$48	\$334	\$236
General Obligation Debt over EAV:	0.15%	0.57%	0.41%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$11,912,434	\$1,728,332	\$
Per Capita Beginning Retained Earnings for FY 09:	\$352	\$48	\$
Revenue Collected During FY 09:	\$643,412	\$711,578	\$
Expenditures During FY 09:	\$1,412,962	\$771,800	\$
Per Capita Revenue:	\$19	\$23	\$
Per Capita Expenditures:	\$42	\$24	\$
Operating Income (loss):	-\$769,550	-\$60,222	\$
Ratio of Retained Earnings to Expenditures:	819.61%	76.47%	0.00%
Ending Retained Earnings for FY 09:	\$11,580,843	\$1,728,768	\$
Per Capita Ending Retained Earnings:	\$342	\$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:	\$28,833	\$242,088	\$
Per Capita Debt:	\$12	\$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>	Kewanee Park District		
<b>Unit Code:</b>	037/030/12	<b>County:</b>	HENRY
<b>Fiscal Year End:</b>	12/31/2009		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$4,262,000		
<b>Equalized Assessed Valuation:</b>	\$85,160,725		
<b>Population:</b>	11,000		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	70		
<b>Salaries Paid:</b>	\$442,963		

Blended Component Units
Number Submitted = 1 Kewanee Park District

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$135,414	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$12	\$78	\$52
Revenue Collected During FY 09:	\$899,223	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$1,240,453	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$82	\$194	\$154
Per Capita Expenditures:	\$113	\$185	\$143
Revenues over (under) Expenditures:	-\$341,230	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	22.85%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$283,475	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$26	\$81	\$55

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$283,475	\$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:	\$	\$3,211,315	\$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:	\$1,117,212	\$9,582,957	\$5,734,404
Per Capita Debt:	\$102	\$334	\$236
General Obligation Debt over EAV:	0.68%	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: **Kingsbury Park District**

Unit Code: **003/010/12** County: **BOND**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,733,628**

Equalized Assessed Valuation: **\$85,359,611**

Population: **9,700**

Employees:

    Full Time: **3**

    Part Time: **70**

    Salaries Paid: **\$185,625**

#### 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:	\$552,125	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$57	\$79	\$19
Revenue Collected During FY 09:	\$361,016	\$210,988	\$125,707
Expenditures During FY 09:	\$408,035	\$219,310	\$126,634
Per Capita Revenue:	\$37	\$65	\$38
Per Capita Expenditures:	\$42	\$76	\$40
Revenues over (under) Expenditures:	-\$47,019	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	123.79%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$505,106	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$52	\$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:	\$716,180	\$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:	\$240,000	\$242,088	\$
Per Capita Debt:	\$25	\$47	\$
General Obligation Debt over EAV:	0.28%	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: **Kingston Park District**

Unit Code: 019/040/12 County: DEKALB

Fiscal Year End: 3/31/2009

Accounting Method: Cash

Appropriation or Budget: \$108,432

Equalized Assessed Valuation: \$79,963,819

Population: 2,577

Employees:

Full Time:

Part Time:

Salaries Paid:  \$

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$20,776	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$8	\$79	\$19
Revenue Collected During FY 09:	\$45,149	\$210,988	\$125,707
Expenditures During FY 09:	\$31,252	\$219,310	\$126,634
Per Capita Revenue:	\$18	\$65	\$38
Per Capita Expenditures:	\$12	\$76	\$40
Revenues over (under) Expenditures:	\$13,897	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	110.95%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$34,673	\$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:	\$	\$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: **Kirkwood Park District**

Unit Code: **094/005/12** County: **WARREN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$30,250**

Equalized Assessed Valuation: **\$9,391,510**

Population: **1,000**

Employees:

    Full Time:

    Part Time: **1**

    Salaries Paid: **\$1,951**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$9,637	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$10	\$79	\$19
Revenue Collected During FY 09:	\$16,783	\$210,988	\$125,707
Expenditures During FY 09:	\$18,968	\$219,310	\$126,634
Per Capita Revenue:	\$17	\$65	\$38
Per Capita Expenditures:	\$19	\$76	\$40
Revenues over (under) Expenditures:	-\$2,185	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	39.29%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$7,452	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$7	\$70	\$20

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,117	\$
Total Unreserved Funds:	\$7,452	\$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:	\$9,080,000	\$9,582,957	\$5,734,404
Per Capita Debt:	\$549	\$334	\$236
General Obligation Debt over EAV:	1.07%	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: **La Grange Park Park District**

Unit Code: **016/170/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,726,800**

Equalized Assessed Valuation: **\$400,221,314**

Population: **13,295**

Employees:

    Full Time: **6**

    Part Time: **78**

    Salaries Paid: **\$500,488**

#### 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:	\$1,007,644	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$76	\$78	\$52
Revenue Collected During FY 09:	\$1,174,613	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$1,094,873	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$88	\$194	\$154
Per Capita Expenditures:	\$82	\$185	\$143
Revenues over (under) Expenditures:	\$79,740	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	99.32%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$1,087,384	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$82	\$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:	\$184,000	\$1,217,783	\$229,341
Total Unrestricted Net Assets:	\$1,245,197	\$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:	\$2,060,000	\$9,582,957	\$5,734,404
Per Capita Debt:	\$155	\$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 Less Than 850,000**

#### Local Government Profile

Unit Name: **La Harpe Park District**

Unit Code: **034/040/12** County: **HANCOCK**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$382,400**

Equalized Assessed Valuation: **\$8,010,310**

Population: **1,300**

Employees:

    Full Time:

    Part Time: **19**

    Salaries Paid: **\$42,874**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$1,988,262	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$1,529	\$79	\$19
Revenue Collected During FY 09:	\$191,127	\$210,988	\$125,707
Expenditures During FY 09:	\$405,962	\$219,310	\$126,634
Per Capita Revenue:	\$147	\$65	\$38
Per Capita Expenditures:	\$312	\$76	\$40
Revenues over (under) Expenditures:	-\$214,835	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	436.85%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$1,773,427	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$1,364	\$70	\$20

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,117	\$
Total Unreserved Funds:	\$1,773,428	\$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: **Lafayette Park District**

Unit Code: **087/010/12** County: **STARK**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$78,500**

Equalized Assessed Valuation: **\$8,321,487**

Population: **600**

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:	\$4,883	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$8	\$79	\$19
Revenue Collected During FY 09:	\$18,643	\$210,988	\$125,707
Expenditures During FY 09:	\$21,396	\$219,310	\$126,634
Per Capita Revenue:	\$31	\$65	\$38
Per Capita Expenditures:	\$36	\$76	\$40
Revenues over (under) Expenditures:	-\$2,753	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	9.96%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$2,130	\$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:	\$2,131	\$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>	Lake Bluff Park District		
<b>Unit Code:</b>	049/080/12	<b>County:</b>	LAKE
<b>Fiscal Year End:</b>	12/31/2009		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$7,711,100		
<b>Equalized Assessed Valuation:</b>	\$740,014,322		
<b>Population:</b>	8,000		
<b>Employees:</b>			
	<b>Full Time:</b>	20	
	<b>Part Time:</b>	320	
	<b>Salaries Paid:</b>	\$2,214,411	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$669,875	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$84	\$78	\$52
Revenue Collected During FY 09:	\$3,118,453	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$2,817,566	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$390	\$194	\$154
Per Capita Expenditures:	\$352	\$185	\$143
Revenues over (under) Expenditures:	\$300,887	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	34.58%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$974,426	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$122	\$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:	\$69,989	\$1,217,783	\$229,341
Total Unrestricted Net Assets:	\$1,702,351	\$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:	\$6,906,006	\$9,582,957	\$5,734,404
Per Capita Debt:	\$863	\$334	\$236
General Obligation Debt over EAV:	0.23%	0.57%	0.41%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$70,736	\$1,728,332	\$
Per Capita Beginning Retained Earnings for FY 09:	\$9	\$48	\$
Revenue Collected During FY 09:	\$1,533,695	\$711,578	\$
Expenditures During FY 09:	\$1,824,534	\$771,800	\$
Per Capita Revenue:	\$192	\$23	\$
Per Capita Expenditures:	\$228	\$24	\$
Operating Income (loss):	-\$290,839	-\$60,222	\$
Ratio of Retained Earnings to Expenditures:	-18.92%	76.47%	0.00%
Ending Retained Earnings for FY 09:	-\$345,224	\$1,728,768	\$
Per Capita Ending Retained Earnings:	-\$43	\$48	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Lamotte Park District**

Unit Code: **017/010/12** County: **CRAWFORD**

Fiscal Year End: **5/26/2009**

Accounting Method: **Cash**

Appropriation or Budget: **\$51,789**

Equalized Assessed Valuation: **\$15,141,952**

Population: **1,400**

Employees:

    Full Time: **1**

    Part Time:

    Salaries Paid: **\$10,400**

#### Blended Component Units

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:	\$13,320	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$10	\$79	\$19
Revenue Collected During FY 09:	\$59,443	\$210,988	\$125,707
Expenditures During FY 09:	\$56,236	\$219,310	\$126,634
Per Capita Revenue:	\$42	\$65	\$38
Per Capita Expenditures:	\$40	\$76	\$40
Revenues over (under) Expenditures:	\$3,207	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	29.39%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$16,527	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$12	\$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: **Lan Oak Park District**

Unit Code: **016/400/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,363,072**

Equalized Assessed Valuation: **\$518,292,539**

Population: **27,093**

Employees:

    Full Time: **14**

    Part Time: **56**

    Salaries Paid: **\$614,072**

#### 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:	\$363,149	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$13	\$78	\$52
Revenue Collected During FY 09:	\$1,428,421	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$1,277,952	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$53	\$194	\$154
Per Capita Expenditures:	\$47	\$185	\$143
Revenues over (under) Expenditures:	\$150,469	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	40.19%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$513,618	\$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:	\$	\$1,217,783	\$229,341
Total Unrestricted Net Assets:	\$1,566,396	\$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:	\$3,248,647	\$9,582,957	\$5,734,404
Per Capita Debt:	\$120	\$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:	\$123,666	\$1,728,332	\$
Per Capita Beginning Retained Earnings for FY 09:	\$5	\$48	\$
Revenue Collected During FY 09:	\$369,581	\$711,578	\$
Expenditures During FY 09:	\$385,829	\$771,800	\$
Per Capita Revenue:	\$14	\$23	\$
Per Capita Expenditures:	\$14	\$24	\$
Operating Income (loss):	-\$16,248	-\$60,222	\$
Ratio of Retained Earnings to Expenditures:	27.84%	76.47%	0.00%
Ending Retained Earnings for FY 09:	\$107,418	\$1,728,768	\$
Per Capita Ending Retained Earnings:	\$4	\$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:**

**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:	\$91,940	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$18	\$79	\$19
Revenue Collected During FY 09:	\$125,707	\$210,988	\$125,707
Expenditures During FY 09:	\$143,825	\$219,310	\$126,634
Per Capita Revenue:	\$25	\$65	\$38
Per Capita Expenditures:	\$29	\$76	\$40
Revenues over (under) Expenditures:	-\$18,118	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	76.34%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$109,801	\$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:	\$	\$42,091	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$60,770	\$
Total Unrestricted Net Assets:	\$109,801	\$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: **Lemont Park District**

Unit Code: **016/405/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$18,975,050**

Equalized Assessed Valuation: **\$897,871,332**

Population: **16,176**

Employees:

    Full Time: **15**

    Part Time: **48**

    Salaries Paid: **\$1,154,580**

#### 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:	\$2,240,868	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$139	\$78	\$52
Revenue Collected During FY 09:	\$3,291,230	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$2,634,738	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$203	\$194	\$154
Per Capita Expenditures:	\$163	\$185	\$143
Revenues over (under) Expenditures:	\$656,492	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	114.71%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$3,022,360	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$187	\$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:	\$12,759,446	\$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:	\$16,895,000	\$9,582,957	\$5,734,404
Per Capita Debt:	\$1,044	\$334	\$236
General Obligation Debt over EAV:	1.88%	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:	\$796,623	\$242,088	\$
Per Capita Debt:	\$159	\$47	\$
General Obligation Debt over EAV:	-0.44%	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:	\$86,000	\$242,088	\$
Per Capita Debt:	\$27	\$47	\$
General Obligation Debt over EAV:	0.32%	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:

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

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$31,727	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$11	\$79	\$19
Revenue Collected During FY 09:	\$185,421	\$210,988	\$125,707
Expenditures During FY 09:	\$188,656	\$219,310	\$126,634
Per Capita Revenue:	\$62	\$65	\$38
Per Capita Expenditures:	\$63	\$76	\$40
Revenues over (under) Expenditures:	-\$3,235	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	15.10%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$28,492	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$9	\$70	\$20
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,117	\$
Total Unreserved Funds:	\$28,405	\$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

<b>Unit Name:</b>	Lincoln Park District		
<b>Unit Code:</b>	054/020/12	<b>County:</b>	LOGAN
<b>Fiscal Year End:</b>	12/31/2009		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,052,035		
<b>Equalized Assessed Valuation:</b>	\$136,753,982		
<b>Population:</b>	15,100		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$400,329		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$221,353	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$15	\$78	\$52
Revenue Collected During FY 09:	\$905,169	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$739,313	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$60	\$194	\$154
Per Capita Expenditures:	\$49	\$185	\$143
Revenues over (under) Expenditures:	\$165,856	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	52.79%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$390,300	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$26	\$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:	\$60,327	\$1,217,783	\$229,341
Total Unrestricted Net Assets:	\$1,354,298	\$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:	\$1,355,000	\$9,582,957	\$5,734,404
Per Capita Debt:	\$90	\$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 Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Lindenhurst Park District**

Unit Code: **049/085/12** County: **LAKE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,418,873**

Equalized Assessed Valuation: **\$411,816,293**

Population: **14,639**

Employees:

    Full Time: **7**

    Part Time: **7**

    Salaries Paid: **\$654,233**

#### 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:	\$164,182	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$11	\$78	\$52
Revenue Collected During FY 09:	\$1,869,412	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$1,836,996	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$128	\$194	\$154
Per Capita Expenditures:	\$125	\$185	\$143
Revenues over (under) Expenditures:	\$32,416	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	10.70%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$196,598	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$13	\$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:	\$629,202	\$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:	\$4,740,000	\$9,582,957	\$5,734,404
Per Capita Debt:	\$324	\$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:	\$	\$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:	\$10,239,994	\$9,582,957	\$5,734,404
Per Capita Debt:	\$310	\$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:	\$2,832,633	\$1,728,332	\$
Per Capita Beginning Retained Earnings for FY 09:	\$86	\$48	\$
Revenue Collected During FY 09:	\$1,961,731	\$711,578	\$
Expenditures During FY 09:	\$2,073,869	\$771,800	\$
Per Capita Revenue:	\$59	\$23	\$
Per Capita Expenditures:	\$63	\$24	\$
Operating Income (loss):	-\$112,138	-\$60,222	\$
Ratio of Retained Earnings to Expenditures:	134.05%	76.47%	0.00%
Ending Retained Earnings for FY 09:	\$2,780,016	\$1,728,768	\$
Per Capita Ending Retained Earnings:	\$84	\$48	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Litchfield Park District**

Unit Code: **068/010/12** County: **MONTGOME**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$456,245**

Equalized Assessed Valuation: **\$77,294,134**

Population: **6,815**

Employees:

    Full Time: **3**

    Part Time: **6**

    Salaries Paid: **\$127,270**

#### 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:	\$50,137	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$7	\$79	\$19
Revenue Collected During FY 09:	\$310,325	\$210,988	\$125,707
Expenditures During FY 09:	\$309,361	\$219,310	\$126,634
Per Capita Revenue:	\$46	\$65	\$38
Per Capita Expenditures:	\$45	\$76	\$40
Revenues over (under) Expenditures:	\$964	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	16.52%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$51,101	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$7	\$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:	\$16,300	\$60,770	\$
Total Unrestricted Net Assets:	\$51,101	\$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:	\$140,000	\$242,088	\$
Per Capita Debt:	\$21	\$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: **Lockport Park District**

Unit Code: **099/050/12** County: **WILL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$17,809,860**

Equalized Assessed Valuation: **\$1,857,187,542**

Population: **62,000**

Employees:

    Full Time: **35**

    Part Time: **426**

    Salaries Paid: **\$3,799,296**

#### 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:	\$2,138,995	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$34	\$78	\$52
Revenue Collected During FY 09:	\$7,684,761	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$6,684,959	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$124	\$194	\$154
Per Capita Expenditures:	\$108	\$185	\$143
Revenues over (under) Expenditures:	\$999,802	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	39.08%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$2,612,797	\$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:	\$5,174,524	\$1,217,783	\$229,341
Total Unrestricted Net Assets:	\$6,345,857	\$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:	\$12,848,258	\$9,582,957	\$5,734,404
Per Capita Debt:	\$207	\$334	\$236
General Obligation Debt over EAV:	0.69%	0.57%	0.41%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$9,288,789	\$1,728,332	\$
Per Capita Beginning Retained Earnings for FY 09:	\$150	\$48	\$
Revenue Collected During FY 09:	\$3,529,892	\$711,578	\$
Expenditures During FY 09:	\$3,651,647	\$771,800	\$
Per Capita Revenue:	\$57	\$23	\$
Per Capita Expenditures:	\$59	\$24	\$
Operating Income (loss):	-\$121,755	-\$60,222	\$
Ratio of Retained Earnings to Expenditures:	252.47%	76.47%	0.00%
Ending Retained Earnings for FY 09:	\$9,219,458	\$1,728,768	\$
Per Capita Ending Retained Earnings:	\$149	\$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: **Lombard Park District**

Unit Code: 022/140/12      County: DUPAGE

Fiscal Year End: 12/31/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$12,895,787

Equalized Assessed Valuation: \$1,552,733,696

Population: 43,894

Employees:

    Full Time: 32

    Part Time:

    Salaries Paid: \$1,930,376

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$951,316	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$22	\$78	\$52
Revenue Collected During FY 09:	\$6,018,506	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$5,278,521	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$137	\$194	\$154
Per Capita Expenditures:	\$120	\$185	\$143
Revenues over (under) Expenditures:	\$739,985	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	20.64%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$1,089,242	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$25	\$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:	\$4,184,269	\$1,217,783	\$229,341
Total Unrestricted Net Assets:	\$1,070,720	\$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:	\$10,368,145	\$9,582,957	\$5,734,404
Per Capita Debt:	\$236	\$334	\$236
General Obligation Debt over EAV:	0.63%	0.57%	0.41%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$518,233	\$1,728,332	\$
Per Capita Beginning Retained Earnings for FY 09:	\$12	\$48	\$
Revenue Collected During FY 09:	\$417,686	\$711,578	\$
Expenditures During FY 09:	\$513,518	\$771,800	\$
Per Capita Revenue:	\$10	\$23	\$
Per Capita Expenditures:	\$12	\$24	\$
Operating Income (loss):	-\$95,832	-\$60,222	\$
Ratio of Retained Earnings to Expenditures:	88.64%	76.47%	0.00%
Ending Retained Earnings for FY 09:	\$455,200	\$1,728,768	\$
Per Capita Ending Retained Earnings:	\$10	\$48	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Long Grove Park District**

Unit Code: **049/087/12** County: **Lake**

Fiscal Year End: **8/31/2009**

Accounting Method: **Cash**

Appropriation or Budget: **\$251,850**

Equalized Assessed Valuation: **\$687,715,940**

Population: **8,101**

Employees:

    Full Time:

    Part Time: **8**

    Salaries Paid: **\$41,317**

#### 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:	\$1,044,380	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$129	\$79	\$19
Revenue Collected During FY 09:	\$202,944	\$210,988	\$125,707
Expenditures During FY 09:	\$183,164	\$219,310	\$126,634
Per Capita Revenue:	\$25	\$65	\$38
Per Capita Expenditures:	\$23	\$76	\$40
Revenues over (under) Expenditures:	\$19,780	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	580.99%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$1,064,160	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$131	\$70	\$20

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$433,966	\$8,117	\$
Total Unreserved Funds:	\$630,194	\$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	\$