



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Macomb Park District**

Unit Code: **062/020/12** County: **MCDONOUGH**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$3,040,449**

Equalized Assessed Valuation: **\$157,750,202**

Population: **20,000**

Employees:

    Full Time: **12**

    Part Time: **114**

    Salaries Paid: **\$527,940**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$561,883	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$28	\$79	\$19
Revenue Collected During FY 09:	\$839,245	\$210,988	\$125,707
Expenditures During FY 09:	\$835,411	\$219,310	\$126,634
Per Capita Revenue:	\$42	\$65	\$38
Per Capita Expenditures:	\$42	\$76	\$40
Revenues over (under) Expenditures:	\$3,834	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	67.72%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$565,717	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$28	\$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:	\$1,728,854	\$60,770	\$
Total Unrestricted Net Assets:	\$565,717	\$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:	\$1,765,000	\$242,088	\$
Per Capita Debt:	\$88	\$47	\$
General Obligation Debt over EAV:	1.12%	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:	\$1,531,704	\$9,582,957	\$5,734,404
Per Capita Debt:	\$255	\$334	\$236
General Obligation Debt over EAV:	0.54%	0.57%	0.41%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$36,922	\$1,728,332	\$
Per Capita Beginning Retained Earnings for FY 09:	\$6	\$48	\$
Revenue Collected During FY 09:	\$166,023	\$711,578	\$
Expenditures During FY 09:	\$120,046	\$771,800	\$
Per Capita Revenue:	\$28	\$23	\$
Per Capita Expenditures:	\$20	\$24	\$
Operating Income (loss):	\$45,977	-\$60,222	\$
Ratio of Retained Earnings to Expenditures:	57.13%	76.47%	0.00%
Ending Retained Earnings for FY 09:	\$68,586	\$1,728,768	\$
Per Capita Ending Retained Earnings:	\$11	\$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:	\$2,588,230	\$9,582,957	\$5,734,404
Per Capita Debt:	\$339	\$334	\$236
General Obligation Debt over EAV:	1.21%	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:	\$562,000	\$242,088	\$
Per Capita Debt:	\$33	\$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:	\$528,302	\$39,274	\$
Per Capita Beginning Retained Earnings for FY 09:	\$31	\$5	\$
Revenue Collected During FY 09:	\$65,333	\$13,349	\$
Expenditures During FY 09:	\$169,181	\$15,876	\$
Per Capita Revenue:	\$4	\$2	\$
Per Capita Expenditures:	\$10	\$2	\$
Operating Income (loss):	-\$103,848	-\$2,527	\$
Ratio of Retained Earnings to Expenditures:	282.61%	10.75%	0.00%
Ending Retained Earnings for FY 09:	\$478,121	\$37,100	\$
Per Capita Ending Retained Earnings:	\$28	\$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:	\$352,433	\$242,088	\$
Per Capita Debt:	\$27	\$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 Less Than 850,000**

#### Local Government Profile

Unit Name: **Marrowbone Twp Park District**

Unit Code: **070/010/12** County: **MOULTRIE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$121,300**

Equalized Assessed Valuation: **\$18,635,298**

Population: **1,250**

Employees:

    Full Time:

    Part Time: **4**

    Salaries Paid: **\$15,751**

#### 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:	\$47,626	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$38	\$79	\$19
Revenue Collected During FY 09:	\$61,540	\$210,988	\$125,707
Expenditures During FY 09:	\$56,021	\$219,310	\$126,634
Per Capita Revenue:	\$49	\$65	\$38
Per Capita Expenditures:	\$45	\$76	\$40
Revenues over (under) Expenditures:	\$5,519	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	94.87%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$53,145	\$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:	\$53,145	\$42,091	\$

##### Net Assets

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$376,000	\$242,088	\$
Per Capita Debt:	\$23	\$47	\$
General Obligation Debt over EAV:	0.25%	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: **Maywood Park District**

Unit Code: **016/810/12** County: **COOK**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$427,800**

Equalized Assessed Valuation: **\$260,438,061**

Population: **28,000**

Employees:

    Full Time: **7**

    Part Time:

    Salaries Paid: **\$92,000**

#### 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:	\$7,000	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$	\$79	\$19
Revenue Collected During FY 09:	\$482,000	\$210,988	\$125,707
Expenditures During FY 09:	\$	\$219,310	\$126,634
Per Capita Revenue:	\$17	\$65	\$38
Per Capita Expenditures:	\$	\$76	\$40
Revenues over (under) Expenditures:	\$482,000	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	0.00%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$489,000	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$17	\$70	\$20

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,200,020	\$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:	\$589,000	\$242,088	\$
Per Capita Debt:	\$1,963	\$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:	\$	\$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>	Medinah Park District		
<b>Unit Code:</b>	022/150/12	<b>County:</b>	DUPAGE
<b>Fiscal Year End:</b>	12/31/2009		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,100,678		
<b>Equalized Assessed Valuation:</b>	\$427,610,452		
<b>Population:</b>	9,700		
<b>Employees:</b>			
<b>Full Time:</b>	6		
<b>Part Time:</b>	39		
<b>Salaries Paid:</b>	\$505,657		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$436,087	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$45	\$78	\$52
Revenue Collected During FY 09:	\$1,580,417	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$1,540,374	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$163	\$194	\$154
Per Capita Expenditures:	\$159	\$185	\$143
Revenues over (under) Expenditures:	\$40,043	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	30.91%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$476,130	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$49	\$81	\$55

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,217,783	\$229,341
Total Unrestricted Net Assets:	\$476,130	\$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:	\$790,000	\$9,582,957	\$5,734,404
Per Capita Debt:	\$81	\$334	\$236
General Obligation Debt over EAV:	0.18%	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:	\$407,459	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$81	\$79	\$19
Revenue Collected During FY 09:	\$227,638	\$210,988	\$125,707
Expenditures During FY 09:	\$226,355	\$219,310	\$126,634
Per Capita Revenue:	\$46	\$65	\$38
Per Capita Expenditures:	\$45	\$76	\$40
Revenues over (under) Expenditures:	\$1,283	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	183.33%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$414,983	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$83	\$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:	\$414,983	\$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:	\$5,025,000	\$9,582,957	\$5,734,404
Per Capita Debt:	\$126	\$334	\$236
General Obligation Debt over EAV:	0.07%	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 Less Than 850,000**

#### Local Government Profile

Unit Name: **Metamora Park District**

Unit Code: **102/015/12** County: **WOODFORD**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$397,810**

Equalized Assessed Valuation: **\$66,443,964**

Population: **3,093**

Employees:

    Full Time:

    Part Time: **33**

    Salaries Paid: **\$49,793**

#### 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:	\$71,618	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$23	\$79	\$19
Revenue Collected During FY 09:	\$236,871	\$210,988	\$125,707
Expenditures During FY 09:	\$163,086	\$219,310	\$126,634
Per Capita Revenue:	\$77	\$65	\$38
Per Capita Expenditures:	\$53	\$76	\$40
Revenues over (under) Expenditures:	\$73,785	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	89.16%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$145,403	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$47	\$70	\$20

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$46,996	\$8,117	\$
Total Unreserved Funds:	\$98,407	\$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:	\$271,000	\$242,088	\$
Per Capita Debt:	\$88	\$47	\$
General Obligation Debt over EAV:	0.11%	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: **Midlothian Park District**

Unit Code: **016/450/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,355,151**

Equalized Assessed Valuation: **\$232,217,092**

Population: **14,000**

Employees:

    Full Time: **10**

    Part Time: **30**

    Salaries Paid: **\$482,973**

#### 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:	\$1,150,427	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$82	\$78	\$52
Revenue Collected During FY 09:	\$1,561,730	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$1,871,736	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$112	\$194	\$154
Per Capita Expenditures:	\$134	\$185	\$143
Revenues over (under) Expenditures:	-\$310,006	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	71.61%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$1,340,421	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$96	\$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:	\$1,919,862	\$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:	\$500,000	\$9,582,957	\$5,734,404
Per Capita Debt:	\$36	\$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: **Milford Township Park District**

Unit Code: **038/020/12** County: **Iroquois**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$37,300**

Equalized Assessed Valuation: **\$14,802,998**

Population: **1,700**

Employees:

    Full Time:

    Part Time: **13**

    Salaries Paid: **\$17,065**

#### 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:	\$16,566	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$10	\$79	\$19
Revenue Collected During FY 09:	\$63,338	\$210,988	\$125,707
Expenditures During FY 09:	\$64,983	\$219,310	\$126,634
Per Capita Revenue:	\$37	\$65	\$38
Per Capita Expenditures:	\$38	\$76	\$40
Revenues over (under) Expenditures:	-\$1,645	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	22.96%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$14,921	\$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:	\$14,921	\$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:	\$38,000	\$242,088	\$
Per Capita Debt:	\$22	\$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: **Milledgeville Park District**

Unit Code: **008/010/12** County: **CARROLL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$133,000**

Equalized Assessed Valuation: **\$29,290,155**

Population: **1,098**

Employees:

    Full Time: **1**

    Part Time: **14**

    Salaries Paid: **\$58,368**

#### 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:	\$35,292	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$32	\$79	\$19
Revenue Collected During FY 09:	\$118,334	\$210,988	\$125,707
Expenditures During FY 09:	\$173,379	\$219,310	\$126,634
Per Capita Revenue:	\$108	\$65	\$38
Per Capita Expenditures:	\$158	\$76	\$40
Revenues over (under) Expenditures:	-\$55,045	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	4.29%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$7,433	\$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:	\$33,218	\$60,770	\$
Total Unrestricted Net Assets:	\$47,023	\$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:	\$20,130	\$242,088	\$
Per Capita Debt:	\$18	\$47	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

#### Enterprise Funds

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





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$5,019,803	\$9,582,957	\$5,734,404
Per Capita Debt:	\$228	\$334	\$236
General Obligation Debt over EAV:	0.34%	0.57%	0.41%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$5,897,403	\$1,728,332	\$
Per Capita Beginning Retained Earnings for FY 09:	\$268	\$48	\$
Revenue Collected During FY 09:	\$793,367	\$711,578	\$
Expenditures During FY 09:	\$902,131	\$771,800	\$
Per Capita Revenue:	\$36	\$23	\$
Per Capita Expenditures:	\$41	\$24	\$
Operating Income (loss):	-\$108,764	-\$60,222	\$
Ratio of Retained Earnings to Expenditures:	641.66%	76.47%	0.00%
Ending Retained Earnings for FY 09:	\$5,788,639	\$1,728,768	\$
Per Capita Ending Retained Earnings:	\$263	\$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:	\$122,000	\$242,088	\$
Per Capita Debt:	\$38	\$47	\$
General Obligation Debt over EAV:	0.17%	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: **Morton Park District**

Unit Code: **090/030/12** County: **TAZEWELL**

Fiscal Year End: **3/31/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$8,836,000**

Equalized Assessed Valuation: **\$473,553,871**

Population: **15,000**

Employees:

    Full Time: **6**

    Part Time: **65**

    Salaries Paid: **\$416,794**

#### 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:	\$878,189	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$59	\$78	\$52
Revenue Collected During FY 09:	\$1,371,333	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$1,383,879	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$91	\$194	\$154
Per Capita Expenditures:	\$92	\$185	\$143
Revenues over (under) Expenditures:	-\$12,546	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	62.55%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$865,643	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$58	\$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:	\$802,803	\$1,217,783	\$229,341
Total Unrestricted Net Assets:	\$681,398	\$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:	\$4,530,115	\$9,582,957	\$5,734,404
Per Capita Debt:	\$302	\$334	\$236
General Obligation Debt over EAV:	0.93%	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: **Morton Grove Park District**

Unit Code: **016/460/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,514,800**

Equalized Assessed Valuation: **\$954,858,064**

Population: **22,507**

Employees:

    Full Time: **23**

    Part Time: **140**

    Salaries Paid: **\$1,932,741**

#### 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:	\$1,380,607	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$61	\$78	\$52
Revenue Collected During FY 09:	\$3,670,281	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$3,534,642	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$163	\$194	\$154
Per Capita Expenditures:	\$157	\$185	\$143
Revenues over (under) Expenditures:	\$135,639	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	35.82%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$1,266,246	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$56	\$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:	\$4,037,734	\$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:	\$725,000	\$9,582,957	\$5,734,404
Per Capita Debt:	\$32	\$334	\$236
General Obligation Debt over EAV:	0.08%	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: **Moweaqua Township Park District**

Unit Code: **086/010/12** County: **SHELBY**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$112,000**

Equalized Assessed Valuation: **\$22,106,278**

Population: **2,000**

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:	\$73,084	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$37	\$79	\$19
Revenue Collected During FY 09:	\$32,501	\$210,988	\$125,707
Expenditures During FY 09:	\$24,072	\$219,310	\$126,634
Per Capita Revenue:	\$16	\$65	\$38
Per Capita Expenditures:	\$12	\$76	\$40
Revenues over (under) Expenditures:	\$8,429	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	338.62%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$81,513	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$41	\$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: **Mt. Prospect Park District**

Unit Code: **016/470/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$23,380,535**

Equalized Assessed Valuation: **\$2,163,627,556**

Population: **53,711**

Employees:

    Full Time: **63**

    Part Time: **293**

    Salaries Paid: **\$5,876,909**

#### 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:	\$1,220,281	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$23	\$78	\$52
Revenue Collected During FY 09:	\$11,823,717	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$11,464,700	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$220	\$194	\$154
Per Capita Expenditures:	\$213	\$185	\$143
Revenues over (under) Expenditures:	\$359,017	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	13.78%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$1,579,298	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$29	\$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:	\$12,507,357	\$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:	\$19,250,177	\$9,582,957	\$5,734,404
Per Capita Debt:	\$358	\$334	\$236
General Obligation Debt over EAV:	0.52%	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:	\$55,000	\$242,088	\$
Per Capita Debt:	\$25	\$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

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$11,769	\$242,088	\$
Per Capita Debt:	\$6	\$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:	\$74,953	\$39,274	\$
Per Capita Beginning Retained Earnings for FY 09:	\$37	\$5	\$
Revenue Collected During FY 09:	\$27,968	\$13,349	\$
Expenditures During FY 09:	\$55,487	\$15,876	\$
Per Capita Revenue:	\$14	\$2	\$
Per Capita Expenditures:	\$28	\$2	\$
Operating Income (loss):	-\$27,519	-\$2,527	\$
Ratio of Retained Earnings to Expenditures:	133.43%	10.75%	0.00%
Ending Retained Earnings for FY 09:	\$74,034	\$37,100	\$
Per Capita Ending Retained Earnings:	\$37	\$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:	\$3,245,000	\$9,582,957	\$5,734,404
Per Capita Debt:	\$93	\$334	\$236
General Obligation Debt over EAV:	0.30%	0.57%	0.41%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$1,728,332	\$
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: **Murphysboro Park District**

Unit Code: **039/030/12** County: **JACKSON**

Fiscal Year End: **3/31/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$971,102**

Equalized Assessed Valuation: **\$73,249,065**

Population: **9,200**

Employees:

Full Time: **3**

Part Time: **2**

Salaries Paid: **\$54,591**

#### Blended Component Units

Number Submitted = 1  
Murphysboro Park District

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$695,737	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$76	\$79	\$19
Revenue Collected During FY 09:	\$227,645	\$210,988	\$125,707
Expenditures During FY 09:	\$269,188	\$219,310	\$126,634
Per Capita Revenue:	\$25	\$65	\$38
Per Capita Expenditures:	\$29	\$76	\$40
Revenues over (under) Expenditures:	-\$41,543	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	243.02%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$654,194	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$71	\$70	\$20

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,117	\$
Total Unreserved Funds:	\$55,964	\$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:	\$83,790	\$242,088	\$
Per Capita Debt:	\$9	\$47	\$
General Obligation Debt over EAV:	0.11%	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: **Naperville Park District**

Unit Code: **022/160/12** County: **DUPAGE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$38,113,204**

Equalized Assessed Valuation: **\$7,150,765,856**

Population: **142,479**

Employees:

    Full Time: **91**

    Part Time: **1,081**

    Salaries Paid: **\$8,482,981**

#### 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:	\$19,201,830	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$135	\$78	\$52
Revenue Collected During FY 09:	\$23,451,028	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$23,250,858	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$165	\$194	\$154
Per Capita Expenditures:	\$163	\$185	\$143
Revenues over (under) Expenditures:	\$200,170	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	83.51%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$19,417,900	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$136	\$81	\$55
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$3,168	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,926,777	\$1,217,783	\$229,341
Total Unrestricted Net Assets:	\$15,773,533	\$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:	\$31,415,638	\$9,582,957	\$5,734,404
Per Capita Debt:	\$220	\$334	\$236
General Obligation Debt over EAV:	0.24%	0.57%	0.41%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$4,797,643	\$1,728,332	\$
Per Capita Beginning Retained Earnings for FY 09:	\$34	\$48	\$
Revenue Collected During FY 09:	\$3,873,833	\$711,578	\$
Expenditures During FY 09:	\$3,844,823	\$771,800	\$
Per Capita Revenue:	\$27	\$23	\$
Per Capita Expenditures:	\$27	\$24	\$
Operating Income (loss):	\$29,010	-\$60,222	\$
Ratio of Retained Earnings to Expenditures:	125.54%	76.47%	0.00%
Ending Retained Earnings for FY 09:	\$4,826,653	\$1,728,768	\$
Per Capita Ending Retained Earnings:	\$34	\$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:	\$6,944	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$6	\$79	\$19
Revenue Collected During FY 09:	\$29,018	\$210,988	\$125,707
Expenditures During FY 09:	\$29,983	\$219,310	\$126,634
Per Capita Revenue:	\$27	\$65	\$38
Per Capita Expenditures:	\$28	\$76	\$40
Revenues over (under) Expenditures:	-\$965	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	19.94%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$5,979	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$6	\$70	\$20

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,117	\$
Total Unreserved Funds:	\$30,541	\$42,091	\$

##### Net Assets

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$4,995,026	\$9,582,957	\$5,734,404
Per Capita Debt:	\$88	\$334	\$236
General Obligation Debt over EAV:	0.35%	0.57%	0.41%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$2,697,402	\$1,728,332	\$
Per Capita Beginning Retained Earnings for FY 09:	\$47	\$48	\$
Revenue Collected During FY 09:	\$1,716,692	\$711,578	\$
Expenditures During FY 09:	\$2,019,391	\$771,800	\$
Per Capita Revenue:	\$30	\$23	\$
Per Capita Expenditures:	\$35	\$24	\$
Operating Income (loss):	-\$302,699	-\$60,222	\$
Ratio of Retained Earnings to Expenditures:	116.36%	76.47%	0.00%
Ending Retained Earnings for FY 09:	\$2,349,703	\$1,728,768	\$
Per Capita Ending Retained Earnings:	\$41	\$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: **Niles Park District**

Unit Code: **016/480/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,891,037**

Equalized Assessed Valuation: **\$1,409,739,965**

Population: **22,750**

Employees:

    Full Time: **34**

    Part Time: **303**

    Salaries Paid: **\$2,751,923**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$5,175,518	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$227	\$78	\$52
Revenue Collected During FY 09:	\$5,990,348	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$4,935,292	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$263	\$194	\$154
Per Capita Expenditures:	\$217	\$185	\$143
Revenues over (under) Expenditures:	\$1,055,056	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	116.42%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$5,745,574	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$253	\$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:	\$11,068,918	\$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:	\$16,505,511	\$9,582,957	\$5,734,404
Per Capita Debt:	\$726	\$334	\$236
General Obligation Debt over EAV:	1.17%	0.57%	0.41%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$7,692,822	\$1,728,332	\$
Per Capita Beginning Retained Earnings for FY 09:	\$338	\$48	\$
Revenue Collected During FY 09:	\$1,656,653	\$711,578	\$
Expenditures During FY 09:	\$1,628,134	\$771,800	\$
Per Capita Revenue:	\$73	\$23	\$
Per Capita Expenditures:	\$72	\$24	\$
Operating Income (loss):	\$28,519	-\$60,222	\$
Ratio of Retained Earnings to Expenditures:	476.79%	76.47%	0.00%
Ending Retained Earnings for FY 09:	\$7,762,741	\$1,728,768	\$
Per Capita Ending Retained Earnings:	\$341	\$48	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

**Unit Name:** Nokomis Community Memorial Park District  
**Unit Code:** 068/020/12    **County:** MONTGOME  
**Fiscal Year End:** 4/30/2009  
**Accounting Method:** Cash  
**Appropriation or Budget:** \$262,520  
**Equalized Assessed Valuation:** \$21,266,163  
**Population:** 2,700  
**Employees:**  
     **Full Time:** 2  
     **Part Time:** 19  
     **Salaries Paid:** \$38,682

#### 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:	\$66,462	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$25	\$79	\$19
Revenue Collected During FY 09:	\$146,528	\$210,988	\$125,707
Expenditures During FY 09:	\$112,315	\$219,310	\$126,634
Per Capita Revenue:	\$54	\$65	\$38
Per Capita Expenditures:	\$42	\$76	\$40
Revenues over (under) Expenditures:	\$34,213	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	89.64%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$100,675	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$37	\$70	\$20

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,117	\$
Total Unreserved Funds:	\$100,675	\$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: **Norridge Park District**

Unit Code: **016/490/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,793,091**

Equalized Assessed Valuation: **\$547,975,891**

Population: **14,400**

Employees:

    Full Time: **15**

    Part Time: **188**

    Salaries Paid: **\$1,441,018**

#### 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:	\$2,104,545	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$146	\$78	\$52
Revenue Collected During FY 09:	\$2,219,505	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$2,025,034	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$154	\$194	\$154
Per Capita Expenditures:	\$141	\$185	\$143
Revenues over (under) Expenditures:	\$194,471	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	114.96%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$2,328,016	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$162	\$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:	\$2,633,883	\$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:	\$1,852,070	\$9,582,957	\$5,734,404
Per Capita Debt:	\$129	\$334	\$236
General Obligation Debt over EAV:	0.04%	0.57%	0.41%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$266,013	\$1,728,332	\$
Per Capita Beginning Retained Earnings for FY 09:	\$18	\$48	\$
Revenue Collected During FY 09:	\$986,725	\$711,578	\$
Expenditures During FY 09:	\$883,901	\$771,800	\$
Per Capita Revenue:	\$69	\$23	\$
Per Capita Expenditures:	\$61	\$24	\$
Operating Income (loss):	\$102,824	-\$60,222	\$
Ratio of Retained Earnings to Expenditures:	31.61%	76.47%	0.00%
Ending Retained Earnings for FY 09:	\$279,391	\$1,728,768	\$
Per Capita Ending Retained Earnings:	\$19	\$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: **North Berwyn Park District**

Unit Code: **016/495/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,368,613**

Equalized Assessed Valuation: **\$339,092,760**

Population: **49,919**

Employees:

    Full Time: **8**

    Part Time: **27**

    Salaries Paid: **\$551,202**

#### 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:	\$35,623	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$1	\$78	\$52
Revenue Collected During FY 09:	\$1,356,244	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$1,219,609	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$27	\$194	\$154
Per Capita Expenditures:	\$24	\$185	\$143
Revenues over (under) Expenditures:	\$136,635	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	14.12%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$172,258	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$3	\$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:	\$1,306,864	\$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:	\$1,045,000	\$9,582,957	\$5,734,404
Per Capita Debt:	\$21	\$334	\$236
General Obligation Debt over EAV:	0.31%	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 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

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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:	\$17,416	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$3	\$79	\$19
Revenue Collected During FY 09:	\$39,391	\$210,988	\$125,707
Expenditures During FY 09:	\$50,678	\$219,310	\$126,634
Per Capita Revenue:	\$7	\$65	\$38
Per Capita Expenditures:	\$9	\$76	\$40
Revenues over (under) Expenditures:	-\$11,287	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	12.09%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$6,129	\$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:	\$	\$86,540	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Northbrook Park District		
<b>Unit Code:</b>	016/500/12	<b>County:</b>	COOK
<b>Fiscal Year End:</b>	4/30/2009		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$40,979,800		
<b>Equalized Assessed Valuation:</b>	\$3,014,764,465		
<b>Population:</b>	34,688		
<b>Employees:</b>			
<b>Full Time:</b>	70		
<b>Part Time:</b>	567		
<b>Salaries Paid:</b>	\$6,646,726		

#### Blended Component Units

Number Submitted = 1  
Northbrook Park District

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$10,496,940	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$303	\$78	\$52
Revenue Collected During FY 09:	\$15,107,194	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$15,276,238	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$436	\$194	\$154
Per Capita Expenditures:	\$440	\$185	\$143
Revenues over (under) Expenditures:	-\$169,044	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	67.61%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$10,327,896	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$298	\$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:	\$126,252	\$1,217,783	\$229,341
Total Unrestricted Net Assets:	\$11,720,113	\$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:	\$14,655,000	\$9,582,957	\$5,734,404
Per Capita Debt:	\$422	\$334	\$236
General Obligation Debt over EAV:	0.49%	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:

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:	\$399,703	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$77	\$78	\$52
Revenue Collected During FY 09:	\$1,609,605	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$1,308,938	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$310	\$194	\$154
Per Capita Expenditures:	\$252	\$185	\$143
Revenues over (under) Expenditures:	\$300,667	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	33.64%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$440,370	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$85	\$81	\$55
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$3,168	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,686	\$1,217,783	\$229,341
Total Unrestricted Net Assets:	\$739,239	\$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:	\$1,960,003	\$9,582,957	\$5,734,404
Per Capita Debt:	\$377	\$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

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

#### Local Government Profile

Unit Name: **Oak Brook Park District**

Unit Code: 022/170/12      County: DUPAGE

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$7,254,944

Equalized Assessed Valuation: \$1,712,225,187

Population: 8,702

Employees:

    Full Time: 21

    Part Time: 133

    Salaries Paid: \$2,856,746

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$1,883,659	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$216	\$78	\$52
Revenue Collected During FY 09:	\$5,047,300	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$4,807,161	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$580	\$194	\$154
Per Capita Expenditures:	\$552	\$185	\$143
Revenues over (under) Expenditures:	\$240,139	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	39.89%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$1,917,807	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$220	\$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:	\$345,033	\$1,217,783	\$229,341
Total Unrestricted Net Assets:	\$4,528,837	\$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:	\$1,040,000	\$9,582,957	\$5,734,404
Per Capita Debt:	\$120	\$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:	\$1,004,042	\$1,728,332	\$
Per Capita Beginning Retained Earnings for FY 09:	\$115	\$48	\$
Revenue Collected During FY 09:	\$846,843	\$711,578	\$
Expenditures During FY 09:	\$931,460	\$771,800	\$
Per Capita Revenue:	\$97	\$23	\$
Per Capita Expenditures:	\$107	\$24	\$
Operating Income (loss):	-\$84,617	-\$60,222	\$
Ratio of Retained Earnings to Expenditures:	98.71%	76.47%	0.00%
Ending Retained Earnings for FY 09:	\$919,425	\$1,728,768	\$
Per Capita Ending Retained Earnings:	\$106	\$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: **Oak Forest Park District**

Unit Code: **016/520/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,644,908**

Equalized Assessed Valuation: **\$478,381,293**

Population: **28,000**

Employees:

    Full Time: **15**

    Part Time: **150**

    Salaries Paid: **\$1,360,592**

#### 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:	-\$556,751	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	-\$20	\$78	\$52
Revenue Collected During FY 09:	\$2,373,206	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$2,658,324	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$85	\$194	\$154
Per Capita Expenditures:	\$95	\$185	\$143
Revenues over (under) Expenditures:	-\$285,118	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	-31.67%	45.05%	38.81%
Ending Fund Balance for FY 09:	-\$841,869	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	-\$30	\$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:	\$1,557,395	\$1,217,783	\$229,341
Total Unrestricted Net Assets:	-\$869,527	\$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:	\$1,271,150	\$9,582,957	\$5,734,404
Per Capita Debt:	\$45	\$334	\$236
General Obligation Debt over EAV:	0.27%	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: **Oak Lawn Park District**

Unit Code: **016/530/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$15,417,090**

Equalized Assessed Valuation: **\$1,423,608,854**

Population: **55,245**

Employees:

    Full Time: **53**

    Part Time: **415**

    Salaries Paid: **\$4,332,000**

#### 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:	\$1,851,669	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$34	\$78	\$52
Revenue Collected During FY 09:	\$5,204,673	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$5,456,887	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$94	\$194	\$154
Per Capita Expenditures:	\$99	\$185	\$143
Revenues over (under) Expenditures:	-\$252,214	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	30.03%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$1,638,954	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$30	\$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:	\$256,985	\$1,217,783	\$229,341
Total Unrestricted Net Assets:	\$5,015,057	\$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:	\$7,445,000	\$9,582,957	\$5,734,404
Per Capita Debt:	\$135	\$334	\$236
General Obligation Debt over EAV:	0.12%	0.57%	0.41%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$15,550,392	\$1,728,332	\$
Per Capita Beginning Retained Earnings for FY 09:	\$281	\$48	\$
Revenue Collected During FY 09:	\$3,046,552	\$711,578	\$
Expenditures During FY 09:	\$3,373,704	\$771,800	\$
Per Capita Revenue:	\$55	\$23	\$
Per Capita Expenditures:	\$61	\$24	\$
Operating Income (loss):	-\$327,152	-\$60,222	\$
Ratio of Retained Earnings to Expenditures:	450.44%	76.47%	0.00%
Ending Retained Earnings for FY 09:	\$15,196,598	\$1,728,768	\$
Per Capita Ending Retained Earnings:	\$275	\$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:	\$422,909	\$9,582,957	\$5,734,404
Per Capita Debt:	\$8	\$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

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

#### Local Government Profile

Unit Name: **Oakbrook Terrace Park District**

Unit Code: 022/180/12 County: DUPAGE

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,500,119

Equalized Assessed Valuation: \$375,297,216

Population: 3,000

Employees:

    Full Time: 8

    Part Time: 24

    Salaries Paid: \$696,160

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$437,359	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$146	\$78	\$52
Revenue Collected During FY 09:	\$1,242,619	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$1,523,693	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$414	\$194	\$154
Per Capita Expenditures:	\$508	\$185	\$143
Revenues over (under) Expenditures:	-\$281,074	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	10.26%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$156,285	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$52	\$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:	\$1,545,687	\$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:	\$690,000	\$9,582,957	\$5,734,404
Per Capita Debt:	\$230	\$334	\$236
General Obligation Debt over EAV:	0.18%	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: **Octavia Park District**

Unit Code: **064/030/12** County: **MCLEAN**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$121,557**

Equalized Assessed Valuation: **\$25,889,305**

Population: **1,100**

Employees:

    Full Time:

    Part Time: **8**

    Salaries Paid: **\$19,644**

#### 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:	\$7,926	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$7	\$79	\$19
Revenue Collected During FY 09:	\$122,375	\$210,988	\$125,707
Expenditures During FY 09:	\$117,189	\$219,310	\$126,634
Per Capita Revenue:	\$111	\$65	\$38
Per Capita Expenditures:	\$107	\$76	\$40
Revenues over (under) Expenditures:	\$5,186	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	11.19%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$13,112	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$12	\$70	\$20

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,117	\$
Total Unreserved Funds:	\$13,112	\$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:	\$50,000	\$242,088	\$
Per Capita Debt:	\$45	\$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: **Odell Park District**

Unit Code: **053/010/12** County: **LIVINGSTON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$62,620**

Equalized Assessed Valuation: **\$25,621,681**

Population: **2,005**

Employees:

    Full Time:

    Part Time: **26**

    Salaries Paid: **\$35,700**

#### 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:	\$115,778	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$58	\$79	\$19
Revenue Collected During FY 09:	\$85,115	\$210,988	\$125,707
Expenditures During FY 09:	\$74,207	\$219,310	\$126,634
Per Capita Revenue:	\$42	\$65	\$38
Per Capita Expenditures:	\$37	\$76	\$40
Revenues over (under) Expenditures:	\$10,908	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	170.72%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$126,686	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$63	\$70	\$20

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,117	\$
Total Unreserved Funds:	\$153,526	\$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:	\$931,180	\$242,088	\$
Per Capita Debt:	\$194	\$47	\$
General Obligation Debt over EAV:	0.30%	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: **Oregon Park District**

Unit Code: 071/020/12 County: OGLE

Fiscal Year End: 4/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$7,779,242

Equalized Assessed Valuation: \$593,639,537

Population: 4,060

Employees:

    Full Time: 17

    Part Time: 87

    Salaries Paid: \$1,355,667

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$1,184,976	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$292	\$78	\$52
Revenue Collected During FY 09:	\$2,071,757	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$3,115,976	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$510	\$194	\$154
Per Capita Expenditures:	\$767	\$185	\$143
Revenues over (under) Expenditures:	-\$1,044,219	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	35.47%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$1,105,127	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$272	\$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:	\$66,433	\$1,217,783	\$229,341
Total Unrestricted Net Assets:	\$1,078,107	\$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:	\$920,735	\$9,582,957	\$5,734,404
Per Capita Debt:	\$227	\$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:	\$	\$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: **Oswegoland Park District**

Unit Code: **047/010/12** County: **KENDALL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$32,737,603**

Equalized Assessed Valuation: **\$1,502,196,831**

Population: **37,000**

Employees:

    Full Time: **48**

    Part Time: **209**

    Salaries Paid: **\$8,624,873**

#### 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:	\$1,761,710	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$48	\$78	\$52
Revenue Collected During FY 09:	\$15,339,250	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$14,203,615	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$415	\$194	\$154
Per Capita Expenditures:	\$384	\$185	\$143
Revenues over (under) Expenditures:	\$1,135,635	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	19.37%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$2,751,193	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$74	\$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:	\$2,575,765	\$1,217,783	\$229,341
Total Unrestricted Net Assets:	\$2,234,998	\$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:	\$10,214,728	\$9,582,957	\$5,734,404
Per Capita Debt:	\$276	\$334	\$236
General Obligation Debt over EAV:	0.66%	0.57%	0.41%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$4,598,621	\$1,728,332	\$
Per Capita Beginning Retained Earnings for FY 09:	\$124	\$48	\$
Revenue Collected During FY 09:	\$3,489,016	\$711,578	\$
Expenditures During FY 09:	\$3,356,901	\$771,800	\$
Per Capita Revenue:	\$94	\$23	\$
Per Capita Expenditures:	\$91	\$24	\$
Operating Income (loss):	\$132,115	-\$60,222	\$
Ratio of Retained Earnings to Expenditures:	136.99%	76.47%	0.00%
Ending Retained Earnings for FY 09:	\$4,598,616	\$1,728,768	\$
Per Capita Ending Retained Earnings:	\$124	\$48	\$