



# 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>	Salt Creek Rural Park District	
<b>Unit Code:</b>	016/700/12	<b>County:</b> COOK
<b>Fiscal Year End:</b>	4/30/2009	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$4,327,274	
<b>Equalized Assessed Valuation:</b>	\$262,089,140	
<b>Population:</b>	4,500	
<b>Employees:</b>		
<b>Full Time:</b>	15	
<b>Part Time:</b>	155	
<b>Salaries Paid:</b>	\$1,016,479	

#### 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:	-\$23,409	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	-\$5	\$78	\$52
Revenue Collected During FY 09:	\$2,500,910	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$2,268,360	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$556	\$194	\$154
Per Capita Expenditures:	\$504	\$185	\$143
Revenues over (under) Expenditures:	\$232,550	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	9.22%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$209,141	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$46	\$81	\$55

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,217,783	\$229,341
Total Unrestricted Net Assets:	\$1,438,611	\$3,211,315	\$1,687,034



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$5,075,000	\$9,582,957	\$5,734,404
Per Capita Debt:	\$1,128	\$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: **San Jose Park District**

Unit Code: **060/020/12** County: **MASON**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$23,600**

Equalized Assessed Valuation: **\$7,615,994**

Population: **646**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

Number Submitted = 1  
san jose park district

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$26,664	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$41	\$79	\$19
Revenue Collected During FY 09:	\$12,860	\$210,988	\$125,707
Expenditures During FY 09:	\$8,117	\$219,310	\$126,634
Per Capita Revenue:	\$20	\$65	\$38
Per Capita Expenditures:	\$13	\$76	\$40
Revenues over (under) Expenditures:	\$4,743	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	386.93%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$31,407	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$49	\$70	\$20

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$31,408	\$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:	\$120,000	\$242,088	\$
Per Capita Debt:	\$24	\$47	\$
General Obligation Debt over EAV:	0.31%	0.14%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$490,916	\$39,274	\$
Per Capita Beginning Retained Earnings for FY 09:	\$98	\$5	\$
Revenue Collected During FY 09:	\$134,133	\$13,349	\$
Expenditures During FY 09:	\$142,067	\$15,876	\$
Per Capita Revenue:	\$27	\$2	\$
Per Capita Expenditures:	\$28	\$2	\$
Operating Income (loss):	-\$7,934	-\$2,527	\$
Ratio of Retained Earnings to Expenditures:	344.47%	10.75%	0.00%
Ending Retained Earnings for FY 09:	\$489,384	\$37,100	\$
Per Capita Ending Retained Earnings:	\$98	\$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:	\$31,725,000	\$9,582,957	\$5,734,404
Per Capita Debt:	\$442	\$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:	\$22,299,650	\$1,728,332	\$
Per Capita Beginning Retained Earnings for FY 09:	\$311	\$48	\$
Revenue Collected During FY 09:	\$2,476,706	\$711,578	\$
Expenditures During FY 09:	\$3,770,931	\$771,800	\$
Per Capita Revenue:	\$35	\$23	\$
Per Capita Expenditures:	\$53	\$24	\$
Operating Income (loss):	-\$1,294,225	-\$60,222	\$
Ratio of Retained Earnings to Expenditures:	573.71%	76.47%	0.00%
Ending Retained Earnings for FY 09:	\$21,634,360	\$1,728,768	\$
Per Capita Ending Retained Earnings:	\$302	\$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: **Skokie Park District**

Unit Code: **016/720/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$26,809,860**

Equalized Assessed Valuation: **\$3,174,058,478**

Population: **63,348**

Employees:

    Full Time: **75**

    Part Time: **750**

    Salaries Paid: **\$7,646,942**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$6,090,128	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$96	\$78	\$52
Revenue Collected During FY 09:	\$15,172,442	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$14,338,013	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$240	\$194	\$154
Per Capita Expenditures:	\$226	\$185	\$143
Revenues over (under) Expenditures:	\$834,429	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	43.06%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$6,174,557	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$97	\$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:	\$4,148,895	\$1,217,783	\$229,341
Total Unrestricted Net Assets:	-\$9,197,657	\$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:	\$42,921,038	\$9,582,957	\$5,734,404
Per Capita Debt:	\$678	\$334	\$236
General Obligation Debt over EAV:	1.35%	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:** South Barrington Park District

**Unit Code:** 016/725/12      **County:** COOK

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

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$8,197,264

**Equalized Assessed Valuation:** \$551,995,572

**Population:** 4,800

**Employees:**

<b>Full Time:</b>	20
<b>Part Time:</b>	160
<b>Salaries Paid:</b>	\$1,691,737

#### Blended Component Units

<p>Blended Component Units</p>
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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:	\$1,940,602	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$404	\$78	\$52
Revenue Collected During FY 09:	\$4,653,533	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$3,419,625	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$969	\$194	\$154
Per Capita Expenditures:	\$712	\$185	\$143
Revenues over (under) Expenditures:	\$1,233,908	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	72.89%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$2,492,510	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$519	\$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:	\$	\$1,217,783	\$229,341
Total Unrestricted Net Assets:	\$4,571,760	\$3,211,315	\$1,687,034



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$11,481,000	\$9,582,957	\$5,734,404
Per Capita Debt:	\$2,392	\$334	\$236
General Obligation Debt over EAV:	0.12%	0.57%	0.41%

#### Enterprise Funds

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

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:	\$22,778	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$5	\$79	\$19
Revenue Collected During FY 09:	\$38,341	\$210,988	\$125,707
Expenditures During FY 09:	\$31,837	\$219,310	\$126,634
Per Capita Revenue:	\$8	\$65	\$38
Per Capita Expenditures:	\$6	\$76	\$40
Revenues over (under) Expenditures:	\$6,504	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	91.97%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$29,282	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$6	\$70	\$20
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,117	\$
Total Unreserved Funds:	\$	\$42,091	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$60,770	\$
Total Unrestricted Net Assets:	\$	\$86,540	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$14,890,911	\$9,582,957	\$5,734,404
Per Capita Debt:	\$122	\$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:	\$	\$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:	\$32,007,840	\$9,582,957	\$5,734,404
Per Capita Debt:	\$660	\$334	\$236
General Obligation Debt over EAV:	0.58%	0.57%	0.41%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$4,420,066	\$1,728,332	\$
Per Capita Beginning Retained Earnings for FY 09:	\$91	\$48	\$
Revenue Collected During FY 09:	\$1,302,527	\$711,578	\$
Expenditures During FY 09:	\$1,541,022	\$771,800	\$
Per Capita Revenue:	\$27	\$23	\$
Per Capita Expenditures:	\$32	\$24	\$
Operating Income (loss):	-\$238,495	-\$60,222	\$
Ratio of Retained Earnings to Expenditures:	350.54%	76.47%	0.00%
Ending Retained Earnings for FY 09:	\$5,401,941	\$1,728,768	\$
Per Capita Ending Retained Earnings:	\$111	\$48	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **St. Jacob Park District**

Unit Code: **057/025/12** County: **MADISON**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$224,011**

Equalized Assessed Valuation: **\$48,396,751**

Population: **2,102**

Employees:

    Full Time:

    Part Time: **2**

    Salaries Paid: **\$10,841**

#### 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:	\$101,526	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$48	\$79	\$19
Revenue Collected During FY 09:	\$101,064	\$210,988	\$125,707
Expenditures During FY 09:	\$217,171	\$219,310	\$126,634
Per Capita Revenue:	\$48	\$65	\$38
Per Capita Expenditures:	\$103	\$76	\$40
Revenues over (under) Expenditures:	-\$116,107	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	16.31%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$35,419	\$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:	\$15,419	\$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:	\$20,000	\$242,088	\$
Per Capita Debt:	\$10	\$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: **Sterling Park District**

Unit Code: **098/030/12** County: **WHITESIDE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,936,614**

Equalized Assessed Valuation: **\$216,825,082**

Population: **20,200**

Employees:

    Full Time: **20**

    Part Time: **200**

    Salaries Paid: **\$1,705,742**

#### 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:	\$523,140	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$26	\$78	\$52
Revenue Collected During FY 09:	\$3,324,997	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$4,541,003	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$165	\$194	\$154
Per Capita Expenditures:	\$225	\$185	\$143
Revenues over (under) Expenditures:	-\$1,216,006	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	13.74%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$623,755	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$31	\$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:	\$1,661,184	\$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:	\$3,755,000	\$9,582,957	\$5,734,404
Per Capita Debt:	\$186	\$334	\$236
General Obligation Debt over EAV:	0.56%	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: **Stites Park District**

Unit Code: **088/040/12** County: **ST. CLAIR**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$40,404**

Equalized Assessed Valuation: **\$9,212,278**

Population: **643**

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:	\$72,754	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$113	\$79	\$19
Revenue Collected During FY 09:	\$56,357	\$210,988	\$125,707
Expenditures During FY 09:	\$37,883	\$219,310	\$126,634
Per Capita Revenue:	\$88	\$65	\$38
Per Capita Expenditures:	\$59	\$76	\$40
Revenues over (under) Expenditures:	\$18,474	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	240.82%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$91,228	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$142	\$70	\$20
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,117	\$
Total Unreserved Funds:	\$184,882	\$42,091	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$60,770	\$
Total Unrestricted Net Assets:	\$	\$86,540	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$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

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$47,915	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$37	\$79	\$19
Revenue Collected During FY 09:	\$35,058	\$210,988	\$125,707
Expenditures During FY 09:	\$42,040	\$219,310	\$126,634
Per Capita Revenue:	\$27	\$65	\$38
Per Capita Expenditures:	\$32	\$76	\$40
Revenues over (under) Expenditures:	-\$6,982	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	97.37%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$40,933	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$31	\$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:	\$23,403	\$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

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

#### Local Government Profile

Unit Name: **Streamwood Park District**

Unit Code: 016/740/12 County: COOK

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$86,172,000

Equalized Assessed Valuation: \$905,902,551

Population: 37,535

Employees:

    Full Time: 21

    Part Time: 117

    Salaries Paid: \$1,922,787

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$1,274,133	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$34	\$78	\$52
Revenue Collected During FY 09:	\$4,504,402	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$4,148,358	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$120	\$194	\$154
Per Capita Expenditures:	\$111	\$185	\$143
Revenues over (under) Expenditures:	\$356,044	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	35.64%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$1,478,439	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$39	\$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:	\$1,634,882	\$1,217,783	\$229,341
Total Unrestricted Net Assets:	\$1,478,439	\$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:	\$9,766,000	\$9,582,957	\$5,734,404
Per Capita Debt:	\$260	\$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:	\$	\$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: **Sugar Grove Park District**

Unit Code: **045/020/12** County: **KANE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,634,000**

Equalized Assessed Valuation: **\$494,100,943**

Population: **9,000**

Employees:

    Full Time: **5**

    Part Time: **22**

    Salaries Paid: **\$362,535**

#### 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:	\$536,153	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$60	\$78	\$52
Revenue Collected During FY 09:	\$1,318,926	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$1,337,343	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$147	\$194	\$154
Per Capita Expenditures:	\$149	\$185	\$143
Revenues over (under) Expenditures:	-\$18,417	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	38.71%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$517,736	\$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:	\$233,943	\$1,217,783	\$229,341
Total Unrestricted Net Assets:	\$283,793	\$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:	\$	\$9,582,957	\$5,734,404
Per Capita Debt:	\$	\$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 Less Than 850,000**

#### Local Government Profile

Unit Name: **Summit Park District**

Unit Code: **016/750/12** County: **COOK**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,396,298**

Equalized Assessed Valuation: **\$173,438,706**

Population: **10,400**

Employees:

    Full Time: **4**

    Part Time: **30**

    Salaries Paid: **\$294,529**

#### 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:	\$193,694	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$19	\$79	\$19
Revenue Collected During FY 09:	\$561,655	\$210,988	\$125,707
Expenditures During FY 09:	\$669,677	\$219,310	\$126,634
Per Capita Revenue:	\$54	\$65	\$38
Per Capita Expenditures:	\$64	\$76	\$40
Revenues over (under) Expenditures:	-\$108,022	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	12.79%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$85,672	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$8	\$70	\$20

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$427,134	\$60,770	\$
Total Unrestricted Net Assets:	\$55,725	\$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:	\$654,800	\$242,088	\$
Per Capita Debt:	\$63	\$47	\$
General Obligation Debt over EAV:	0.38%	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: **Sumner Park District**

Unit Code: **101/020/12** County: **WINNEBAGO**

Fiscal Year End: **7/31/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$115,000**

Equalized Assessed Valuation: **\$82,967,532**

Population: **3,500**

Employees:

    Full Time:

    Part Time: **2**

    Salaries Paid: **\$5,407**

#### Blended Component Units

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

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$42,700	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$12	\$79	\$19
Revenue Collected During FY 09:	\$117,637	\$210,988	\$125,707
Expenditures During FY 09:	\$127,283	\$219,310	\$126,634
Per Capita Revenue:	\$34	\$65	\$38
Per Capita Expenditures:	\$36	\$76	\$40
Revenues over (under) Expenditures:	-\$9,646	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	25.97%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$33,054	\$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:	\$33,054	\$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:	\$326,900	\$242,088	\$
Per Capita Debt:	\$93	\$47	\$
General Obligation Debt over EAV:	0.39%	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: **Sumpter Township Park District**

Unit Code: 018/010/12 County: Cumberland

Fiscal Year End: 6/30/2009

Accounting Method: Cash

Appropriation or Budget: \$26,974

Equalized Assessed Valuation: \$16,215,270

Population: 1,900

Employees:

    Full Time:

    Part Time: 9

    Salaries Paid: \$4,438

#### 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:	\$57,972	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$31	\$79	\$19
Revenue Collected During FY 09:	\$26,709	\$210,988	\$125,707
Expenditures During FY 09:	\$29,028	\$219,310	\$126,634
Per Capita Revenue:	\$14	\$65	\$38
Per Capita Expenditures:	\$15	\$76	\$40
Revenues over (under) Expenditures:	-\$2,319	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	191.72%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$55,653	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$29	\$70	\$20

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Sycamore Park District**

Unit Code: **019/050/12** County: **DEKALB**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,449,215**

Equalized Assessed Valuation: **\$475,111,862**

Population: **15,000**

Employees:

    Full Time: **15**

    Part Time: **157**

    Salaries Paid: **\$1,054,111**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$419,974	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$28	\$78	\$52
Revenue Collected During FY 09:	\$2,180,536	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$1,645,569	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$145	\$194	\$154
Per Capita Expenditures:	\$110	\$185	\$143
Revenues over (under) Expenditures:	\$534,967	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	40.30%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$663,099	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$44	\$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:	\$1,004,389	\$1,217,783	\$229,341
Total Unrestricted Net Assets:	-\$51,646	\$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:	\$3,612,968	\$9,582,957	\$5,734,404
Per Capita Debt:	\$241	\$334	\$236
General Obligation Debt over EAV:	0.75%	0.57%	0.41%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	-\$72,910	\$1,728,332	\$
Per Capita Beginning Retained Earnings for FY 09:	-\$5	\$48	\$
Revenue Collected During FY 09:	\$565,878	\$711,578	\$
Expenditures During FY 09:	\$823,149	\$771,800	\$
Per Capita Revenue:	\$38	\$23	\$
Per Capita Expenditures:	\$55	\$24	\$
Operating Income (loss):	-\$257,271	-\$60,222	\$
Ratio of Retained Earnings to Expenditures:	-8.86%	76.47%	0.00%
Ending Retained Earnings for FY 09:	-\$72,910	\$1,728,768	\$
Per Capita Ending Retained Earnings:	-\$5	\$48	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Taylorville Comm Pleasure Driveway Park District		
<b>Unit Code:</b>	011/010/12	<b>County:</b>	CHRISTIAN
<b>Fiscal Year End:</b>	2/28/2009		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$934,775		
<b>Equalized Assessed Valuation:</b>	\$183,922,937		
<b>Population:</b>	25,000		
<b>Employees:</b>			
<b>Full Time:</b>	8		
<b>Part Time:</b>	25		
<b>Salaries Paid:</b>	\$320,562		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$267,002	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$11	\$79	\$19
Revenue Collected During FY 09:	\$684,653	\$210,988	\$125,707
Expenditures During FY 09:	\$535,461	\$219,310	\$126,634
Per Capita Revenue:	\$27	\$65	\$38
Per Capita Expenditures:	\$21	\$76	\$40
Revenues over (under) Expenditures:	\$149,192	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	143.78%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$769,884	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$31	\$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:	\$669,093	\$60,770	\$
Total Unrestricted Net Assets:	-\$412,803	\$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:	\$550,000	\$242,088	\$
Per Capita Debt:	\$22	\$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:	\$562,925	\$39,274	\$
Per Capita Beginning Retained Earnings for FY 09:	\$23	\$5	\$
Revenue Collected During FY 09:	\$100,649	\$13,349	\$
Expenditures During FY 09:	\$129,448	\$15,876	\$
Per Capita Revenue:	\$4	\$2	\$
Per Capita Expenditures:	\$5	\$2	\$
Operating Income (loss):	-\$28,799	-\$2,527	\$
Ratio of Retained Earnings to Expenditures:	412.62%	10.75%	0.00%
Ending Retained Earnings for FY 09:	\$534,126	\$37,100	\$
Per Capita Ending Retained Earnings:	\$21	\$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

Unit Name: **Tinley Park Park District**

Unit Code: **016/760/12** County: **COOK**

Fiscal Year End: **2/28/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,161,600**

Equalized Assessed Valuation: **\$1,435,623,640**

Population: **59,102**

Employees:

    Full Time: **30**

    Part Time: **295**

    Salaries Paid: **\$2,242,219**

#### 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:	\$2,560,444	\$2,287,981	\$1,209,414
Per Capita Beginning Fund Balance:	\$43	\$78	\$52
Revenue Collected During FY 09:	\$4,761,056	\$5,698,169	\$3,304,108
Expenditures During FY 09:	\$4,166,754	\$5,458,707	\$3,231,495
Per Capita Revenue:	\$81	\$194	\$154
Per Capita Expenditures:	\$71	\$185	\$143
Revenues over (under) Expenditures:	\$594,302	\$239,462	\$151,984
Ratio of Fund Balance to Expenditures:	75.71%	45.05%	38.81%
Ending Fund Balance for FY 09:	\$3,154,746	\$2,354,147	\$1,243,878
Per Capita Ending Fund Balance:	\$53	\$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:	\$11,892,405	\$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:	\$14,970,000	\$9,582,957	\$5,734,404
Per Capita Debt:	\$253	\$334	\$236
General Obligation Debt over EAV:	1.02%	0.57%	0.41%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$7,236,153	\$1,728,332	\$
Per Capita Beginning Retained Earnings for FY 09:	\$122	\$48	\$
Revenue Collected During FY 09:	\$1,270,875	\$711,578	\$
Expenditures During FY 09:	\$1,311,974	\$771,800	\$
Per Capita Revenue:	\$22	\$23	\$
Per Capita Expenditures:	\$22	\$24	\$
Operating Income (loss):	-\$41,099	-\$60,222	\$
Ratio of Retained Earnings to Expenditures:	548.41%	76.47%	0.00%
Ending Retained Earnings for FY 09:	\$7,195,054	\$1,728,768	\$
Per Capita Ending Retained Earnings:	\$122	\$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:	\$2,161	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$2	\$79	\$19
Revenue Collected During FY 09:	\$77,261	\$210,988	\$125,707
Expenditures During FY 09:	\$75,847	\$219,310	\$126,634
Per Capita Revenue:	\$55	\$65	\$38
Per Capita Expenditures:	\$54	\$76	\$40
Revenues over (under) Expenditures:	\$1,414	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	4.71%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$3,575	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$3	\$70	\$20

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,117	\$
Total Unreserved Funds:	\$225,576	\$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:	\$180,000	\$242,088	\$
Per Capita Debt:	\$129	\$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:	\$579,842	\$242,088	\$
Per Capita Debt:	\$126	\$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

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$14,024	\$142,983	\$57,972
Per Capita Beginning Fund Balance:	\$3	\$79	\$19
Revenue Collected During FY 09:	\$63,568	\$210,988	\$125,707
Expenditures During FY 09:	\$	\$219,310	\$126,634
Per Capita Revenue:	\$12	\$65	\$38
Per Capita Expenditures:	\$	\$76	\$40
Revenues over (under) Expenditures:	\$63,568	-\$8,322	\$
Ratio of Fund Balance to Expenditures:	0.00%	97.96%	48.04%
Ending Fund Balance for FY 09:	\$77,592	\$146,803	\$55,653
Per Capita Ending Fund Balance:	\$14	\$70	\$20
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$51,974	\$8,117	\$
Total Unreserved Funds:	\$	\$42,091	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$60,770	\$
Total Unrestricted Net Assets:	\$	\$86,540	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$665,276	\$242,088	\$
Per Capita Debt:	\$50	\$47	\$
General Obligation Debt over EAV:	0.16%	0.14%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 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:	\$1,283,286	\$9,582,957	\$5,734,404
Per Capita Debt:	\$32	\$334	\$236
General Obligation Debt over EAV:	0.20%	0.57%	0.41%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$5	\$1,728,332	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$48	\$
Revenue Collected During FY 09:	\$532,982	\$711,578	\$
Expenditures During FY 09:	\$601,722	\$771,800	\$
Per Capita Revenue:	\$13	\$23	\$
Per Capita Expenditures:	\$15	\$24	\$
Operating Income (loss):	-\$68,740	-\$60,222	\$
Ratio of Retained Earnings to Expenditures:	0.00%	76.47%	0.00%
Ending Retained Earnings for FY 09:	\$5	\$1,728,768	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$