





# 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

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09:      | \$84,108       | \$142,983       | \$57,972       |
| Per Capita Beginning Fund Balance:     | \$32           | \$79            | \$19           |
| Revenue Collected During FY 09:        | \$217,870      | \$210,988       | \$125,707      |
| Expenditures During FY 09:             | \$230,427      | \$219,310       | \$126,634      |
| Per Capita Revenue:                    | \$84           | \$65            | \$38           |
| Per Capita Expenditures:               | \$89           | \$76            | \$40           |
| Revenues over (under) Expenditures:    | -\$12,557      | -\$8,322        | \$             |
| Ratio of Fund Balance to Expenditures: | 29.32%         | 97.96%          | 48.04%         |
| Ending Fund Balance for FY 09:         | \$67,556       | \$146,803       | \$55,653       |
| Per Capita Ending Fund Balance:        | \$26           | \$70            | \$20           |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$             | \$8,117         | \$             |
| Total Unreserved Funds: | \$67,556       | \$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:       | \$6,404,000    | \$9,582,957     | \$5,734,404    |
| Per Capita Debt:                  | \$274          | \$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

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09:       | \$6,420,000    | \$9,582,957     | \$5,734,404    |
| Per Capita Debt:                  | \$117          | \$334           | \$236          |
| General Obligation Debt over EAV: | 0.25%          | 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:       | \$95,000       | \$242,088       | \$             |
| Per Capita Debt:                  | \$40           | \$47            | \$             |
| General Obligation Debt over EAV: | 0.28%          | 0.14%           | 0.00%          |

#### Enterprise Funds

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Wards Creek Park District**

Unit Code: **022/205/12** County: **DuPage**

Fiscal Year End: **10/30/2009**

Accounting Method: **Cash**

Appropriation or Budget: **\$37,936**

Equalized Assessed Valuation: **\$45,912,241**

Population: **1,100**

Employees:

Full Time:

Part Time:

Salaries Paid:  \$

#### Blended Component Units

Number Submitted = 1

Grants and Interest

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09:      | \$277,096      | \$142,983       | \$57,972       |
| Per Capita Beginning Fund Balance:     | \$252          | \$79            | \$19           |
| Revenue Collected During FY 09:        | \$37,936       | \$210,988       | \$125,707      |
| Expenditures During FY 09:             | \$31,070       | \$219,310       | \$126,634      |
| Per Capita Revenue:                    | \$34           | \$65            | \$38           |
| Per Capita Expenditures:               | \$28           | \$76            | \$40           |
| Revenues over (under) Expenditures:    | \$6,866        | -\$8,322        | \$             |
| Ratio of Fund Balance to Expenditures: | 913.94%        | 97.96%          | 48.04%         |
| Ending Fund Balance for FY 09:         | \$283,962      | \$146,803       | \$55,653       |
| Per Capita Ending Fund Balance:        | \$258          | \$70            | \$20           |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$283,962      | \$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:       | \$462,325      | \$9,582,957     | \$5,734,404    |
| Per Capita Debt:                  | \$35           | \$334           | \$236          |
| General Obligation Debt over EAV: | 0.09%          | 0.57%           | 0.41%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09:            | \$62,622       | \$1,728,332     | \$             |
| Per Capita Beginning Retained Earnings for FY 09: | \$5            | \$48            | \$             |
| Revenue Collected During FY 09:                   | \$179,253      | \$711,578       | \$             |
| Expenditures During FY 09:                        | \$216,152      | \$771,800       | \$             |
| Per Capita Revenue:                               | \$14           | \$23            | \$             |
| Per Capita Expenditures:                          | \$17           | \$24            | \$             |
| Operating Income (loss):                          | -\$36,899      | -\$60,222       | \$             |
| Ratio of Retained Earnings to Expenditures:       | 11.90%         | 76.47%          | 0.00%          |
| Ending Retained Earnings for FY 09:               | \$25,723       | \$1,728,768     | \$             |
| Per Capita Ending Retained Earnings:              | \$2            | \$48            | \$             |





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09:       | \$3,540,000    | \$9,582,957     | \$5,734,404    |
| Per Capita Debt:                  | \$236          | \$334           | \$236          |
| General Obligation Debt over EAV: | 1.34%          | 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:       | \$186,000      | \$242,088       | \$             |
| Per Capita Debt:                  | \$20           | \$47            | \$             |
| General Obligation Debt over EAV: | 0.08%          | 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: **Watseka Park District**

Unit Code: **038/030/12** County: **IROQUOIS**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$442,908**

Equalized Assessed Valuation: **\$41,894,745**

Population: **6,000**

Employees:

    Full Time: **2**

    Part Time: **7**

    Salaries Paid: **\$60,919**

#### 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:      | \$171,809      | \$142,983       | \$57,972       |
| Per Capita Beginning Fund Balance:     | \$29           | \$79            | \$19           |
| Revenue Collected During FY 09:        | \$163,699      | \$210,988       | \$125,707      |
| Expenditures During FY 09:             | \$396,835      | \$219,310       | \$126,634      |
| Per Capita Revenue:                    | \$27           | \$65            | \$38           |
| Per Capita Expenditures:               | \$66           | \$76            | \$40           |
| Revenues over (under) Expenditures:    | -\$233,136     | -\$8,322        | \$             |
| Ratio of Fund Balance to Expenditures: | 22.35%         | 97.96%          | 48.04%         |
| Ending Fund Balance for FY 09:         | \$88,673       | \$146,803       | \$55,653       |
| Per Capita Ending Fund Balance:        | \$15           | \$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:   | \$3,700        | \$60,770        | \$             |
| Total Unrestricted Net Assets: | \$84,973       | \$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:       | \$150,000      | \$242,088       | \$             |
| Per Capita Debt:                  | \$25           | \$47            | \$             |
| General Obligation Debt over EAV: | 0.36%          | 0.14%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09:            | \$             | \$39,274        | \$             |
| Per Capita Beginning Retained Earnings for FY 09: | \$             | \$5             | \$             |
| 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: **Wauconda Park District**

Unit Code: **049/100/12** County: **LAKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,305,000**

Equalized Assessed Valuation: **\$459,377,573**

Population: **11,823**

Employees:

    Full Time: **11**

    Part Time: **55**

    Salaries Paid: **\$1,087,661**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09:      | \$2,070,462    | \$2,287,981     | \$1,209,414    |
| Per Capita Beginning Fund Balance:     | \$175          | \$78            | \$52           |
| Revenue Collected During FY 09:        | \$2,387,788    | \$5,698,169     | \$3,304,108    |
| Expenditures During FY 09:             | \$2,293,278    | \$5,458,707     | \$3,231,495    |
| Per Capita Revenue:                    | \$202          | \$194           | \$154          |
| Per Capita Expenditures:               | \$194          | \$185           | \$143          |
| Revenues over (under) Expenditures:    | \$94,510       | \$239,462       | \$151,984      |
| Ratio of Fund Balance to Expenditures: | 94.41%         | 45.05%          | 38.81%         |
| Ending Fund Balance for FY 09:         | \$2,164,972    | \$2,354,147     | \$1,243,878    |
| Per Capita Ending Fund Balance:        | \$183          | \$81            | \$55           |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$             | \$1,217,783     | \$229,341      |
| Total Unrestricted Net Assets: | \$3,493,869    | \$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:       | \$831,002      | \$9,582,957     | \$5,734,404    |
| Per Capita Debt:                  | \$70           | \$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

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09:       | \$29,700,390   | \$9,582,957     | \$5,734,404    |
| Per Capita Debt:                  | \$327          | \$334           | \$236          |
| General Obligation Debt over EAV: | 1.82%          | 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:                    | West Chicago Park District |         |        |
| Unit Code:                    | 022/210/12                 | County: | DUPAGE |
| Fiscal Year End:              | 4/30/2009                  |         |        |
| Accounting Method:            | Modified Accrual           |         |        |
| Appropriation or Budget:      | \$7,786,145                |         |        |
| Equalized Assessed Valuation: | \$1,055,329,535            |         |        |
| Population:                   | 31,500                     |         |        |
| Employees:                    |                            |         |        |
| Full Time:                    | 21                         |         |        |
| Part Time:                    | 129                        |         |        |
| Salaries Paid:                | \$1,511,988                |         |        |

| Blended Component Units |
|-------------------------|
|                         |

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09:      | \$1,191,107    | \$2,287,981     | \$1,209,414    |
| Per Capita Beginning Fund Balance:     | \$38           | \$78            | \$52           |
| Revenue Collected During FY 09:        | \$3,557,334    | \$5,698,169     | \$3,304,108    |
| Expenditures During FY 09:             | \$4,157,757    | \$5,458,707     | \$3,231,495    |
| Per Capita Revenue:                    | \$113          | \$194           | \$154          |
| Per Capita Expenditures:               | \$132          | \$185           | \$143          |
| Revenues over (under) Expenditures:    | -\$600,423     | \$239,462       | \$151,984      |
| Ratio of Fund Balance to Expenditures: | 14.21%         | 45.05%          | 38.81%         |
| Ending Fund Balance for FY 09:         | \$590,684      | \$2,354,147     | \$1,243,878    |
| Per Capita Ending Fund Balance:        | \$19           | \$81            | \$55           |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$726,181      | \$1,217,783     | \$229,341      |
| Total Unrestricted Net Assets: | \$105,397      | \$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:       | \$8,709,502    | \$9,582,957     | \$5,734,404    |
| Per Capita Debt:                  | \$276          | \$334           | \$236          |
| General Obligation Debt over EAV: | 0.06%          | 0.57%           | 0.41%          |

#### Enterprise Funds

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





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09:       | \$1,303,250    | \$9,582,957     | \$5,734,404    |
| Per Capita Debt:                  | \$75           | \$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:            | \$310,987      | \$1,728,332     | \$             |
| Per Capita Beginning Retained Earnings for FY 09: | \$18           | \$48            | \$             |
| Revenue Collected During FY 09:                   | \$179,403      | \$711,578       | \$             |
| Expenditures During FY 09:                        | \$207,624      | \$771,800       | \$             |
| Per Capita Revenue:                               | \$10           | \$23            | \$             |
| Per Capita Expenditures:                          | \$12           | \$24            | \$             |
| Operating Income (loss):                          | -\$28,221      | -\$60,222       | \$             |
| Ratio of Retained Earnings to Expenditures:       | 169.36%        | 76.47%          | 0.00%          |
| Ending Retained Earnings for FY 09:               | \$351,631      | \$1,728,768     | \$             |
| Per Capita Ending Retained Earnings:              | \$20           | \$48            | \$             |



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Western Springs Park District**

Unit Code: **016/800/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,025,874**

Equalized Assessed Valuation: **\$732,054,437**

Population: **12,493**

Employees:

    Full Time: **4**

    Part Time:

    Salaries Paid: **\$199,120**

#### Blended Component Units

|  |
|--|
|  |
|--|

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09:      | \$813,025      | \$142,983       | \$57,972       |
| Per Capita Beginning Fund Balance:     | \$65           | \$79            | \$19           |
| Revenue Collected During FY 09:        | \$841,909      | \$210,988       | \$125,707      |
| Expenditures During FY 09:             | \$738,311      | \$219,310       | \$126,634      |
| Per Capita Revenue:                    | \$67           | \$65            | \$38           |
| Per Capita Expenditures:               | \$59           | \$76            | \$40           |
| Revenues over (under) Expenditures:    | \$103,598      | -\$8,322        | \$             |
| Ratio of Fund Balance to Expenditures: | 113.00%        | 97.96%          | 48.04%         |
| Ending Fund Balance for FY 09:         | \$834,284      | \$146,803       | \$55,653       |
| Per Capita Ending Fund Balance:        | \$67           | \$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:   | \$166,973      | \$60,770        | \$             |
| Total Unrestricted Net Assets: | \$769,544      | \$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:       | \$1,362,440    | \$242,088       | \$             |
| Per Capita Debt:                  | \$109          | \$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

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09:       | \$9,214,894    | \$9,582,957     | \$5,734,404    |
| Per Capita Debt:                  | \$341          | \$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:            | \$2,145,552    | \$1,728,332     | \$             |
| Per Capita Beginning Retained Earnings for FY 09: | \$79           | \$48            | \$             |
| Revenue Collected During FY 09:                   | \$726,425      | \$711,578       | \$             |
| Expenditures During FY 09:                        | \$940,039      | \$771,800       | \$             |
| Per Capita Revenue:                               | \$27           | \$23            | \$             |
| Per Capita Expenditures:                          | \$35           | \$24            | \$             |
| Operating Income (loss):                          | -\$213,614     | -\$60,222       | \$             |
| Ratio of Retained Earnings to Expenditures:       | 217.30%        | 76.47%          | 0.00%          |
| Ending Retained Earnings for FY 09:               | \$2,042,749    | \$1,728,768     | \$             |
| Per Capita Ending Retained Earnings:              | \$76           | \$48            | \$             |



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                       |                |        |
|--------------------------------------|-----------------------|----------------|--------|
| <b>Unit Name:</b>                    | Wheaton Park District |                |        |
| <b>Unit Code:</b>                    | 022/230/12            | <b>County:</b> | DUPAGE |
| <b>Fiscal Year End:</b>              | 12/31/2009            |                |        |
| <b>Accounting Method:</b>            | Modified Accrual      |                |        |
| <b>Appropriation or Budget:</b>      | \$39,781,135          |                |        |
| <b>Equalized Assessed Valuation:</b> | \$2,531,531,520       |                |        |
| <b>Population:</b>                   | 60,000                |                |        |
| <b>Employees:</b>                    |                       |                |        |
| <b>Full Time:</b>                    | 88                    |                |        |
| <b>Part Time:</b>                    | 275                   |                |        |
| <b>Salaries Paid:</b>                | \$8,857,661           |                |        |

| Blended Component Units |
|-------------------------|
|                         |

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09:      | \$3,909,832    | \$2,287,981     | \$1,209,414    |
| Per Capita Beginning Fund Balance:     | \$65           | \$78            | \$52           |
| Revenue Collected During FY 09:        | \$14,923,302   | \$5,698,169     | \$3,304,108    |
| Expenditures During FY 09:             | \$14,846,769   | \$5,458,707     | \$3,231,495    |
| Per Capita Revenue:                    | \$249          | \$194           | \$154          |
| Per Capita Expenditures:               | \$247          | \$185           | \$143          |
| Revenues over (under) Expenditures:    | \$76,533       | \$239,462       | \$151,984      |
| Ratio of Fund Balance to Expenditures: | 26.85%         | 45.05%          | 38.81%         |
| Ending Fund Balance for FY 09:         | \$3,986,365    | \$2,354,147     | \$1,243,878    |
| Per Capita Ending Fund Balance:        | \$66           | \$81            | \$55           |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$1,618,302    | \$1,217,783     | \$229,341      |
| Total Unrestricted Net Assets: | \$5,899,365    | \$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:       | \$40,564,499   | \$9,582,957     | \$5,734,404    |
| Per Capita Debt:                  | \$676          | \$334           | \$236          |
| General Obligation Debt over EAV: | 1.60%          | 0.57%           | 0.41%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09:            | \$8,692,150    | \$1,728,332     | \$             |
| Per Capita Beginning Retained Earnings for FY 09: | \$145          | \$48            | \$             |
| Revenue Collected During FY 09:                   | \$7,277,638    | \$711,578       | \$             |
| Expenditures During FY 09:                        | \$7,329,013    | \$771,800       | \$             |
| Per Capita Revenue:                               | \$121          | \$23            | \$             |
| Per Capita Expenditures:                          | \$122          | \$24            | \$             |
| Operating Income (loss):                          | -\$51,375      | -\$60,222       | \$             |
| Ratio of Retained Earnings to Expenditures:       | 119.12%        | 76.47%          | 0.00%          |
| Ending Retained Earnings for FY 09:               | \$8,730,062    | \$1,728,768     | \$             |
| Per Capita Ending Retained Earnings:              | \$146          | \$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: **Wheeling Park District**

Unit Code: **016/820/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$19,674,740**

Equalized Assessed Valuation: **\$1,439,838,939**

Population: **40,331**

Employees:

    Full Time: **48**

    Part Time: **150**

    Salaries Paid: **\$4,722,840**

#### 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:      | \$2,712,609    | \$2,287,981     | \$1,209,414    |
| Per Capita Beginning Fund Balance:     | \$67           | \$78            | \$52           |
| Revenue Collected During FY 09:        | \$7,975,281    | \$5,698,169     | \$3,304,108    |
| Expenditures During FY 09:             | \$6,657,067    | \$5,458,707     | \$3,231,495    |
| Per Capita Revenue:                    | \$198          | \$194           | \$154          |
| Per Capita Expenditures:               | \$165          | \$185           | \$143          |
| Revenues over (under) Expenditures:    | \$1,318,214    | \$239,462       | \$151,984      |
| Ratio of Fund Balance to Expenditures: | 44.73%         | 45.05%          | 38.81%         |
| Ending Fund Balance for FY 09:         | \$2,977,889    | \$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:   | \$977,250      | \$1,217,783     | \$229,341      |
| Total Unrestricted Net Assets: | \$274,631      | \$3,211,315     | \$1,687,034    |



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09:       | \$6,579,282    | \$9,582,957     | \$5,734,404    |
| Per Capita Debt:                  | \$163          | \$334           | \$236          |
| General Obligation Debt over EAV: | 0.42%          | 0.57%           | 0.41%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09:            | \$11,705,646   | \$1,728,332     | \$             |
| Per Capita Beginning Retained Earnings for FY 09: | \$290          | \$48            | \$             |
| Revenue Collected During FY 09:                   | \$3,769,749    | \$711,578       | \$             |
| Expenditures During FY 09:                        | \$4,129,180    | \$771,800       | \$             |
| Per Capita Revenue:                               | \$93           | \$23            | \$             |
| Per Capita Expenditures:                          | \$102          | \$24            | \$             |
| Operating Income (loss):                          | -\$359,431     | -\$60,222       | \$             |
| Ratio of Retained Earnings to Expenditures:       | 274.65%        | 76.47%          | 0.00%          |
| Ending Retained Earnings for FY 09:               | \$11,340,972   | \$1,728,768     | \$             |
| Per Capita Ending Retained Earnings:              | \$281          | \$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:       | \$141,633      | \$242,088       | \$             |
| Per Capita Debt:                  | \$20           | \$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: **Wilmette Park District**

Unit Code: **016/830/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$22,671,391**

Equalized Assessed Valuation: **\$2,189,227,645**

Population: **27,600**

Employees:

    Full Time: **78**

    Part Time: **1,018**

    Salaries Paid: **\$8,777,766**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09:      | \$5,403,074    | \$2,287,981     | \$1,209,414    |
| Per Capita Beginning Fund Balance:     | \$196          | \$78            | \$52           |
| Revenue Collected During FY 09:        | \$17,466,180   | \$5,698,169     | \$3,304,108    |
| Expenditures During FY 09:             | \$16,207,989   | \$5,458,707     | \$3,231,495    |
| Per Capita Revenue:                    | \$633          | \$194           | \$154          |
| Per Capita Expenditures:               | \$587          | \$185           | \$143          |
| Revenues over (under) Expenditures:    | \$1,258,191    | \$239,462       | \$151,984      |
| Ratio of Fund Balance to Expenditures: | 31.92%         | 45.05%          | 38.81%         |
| Ending Fund Balance for FY 09:         | \$5,173,071    | \$2,354,147     | \$1,243,878    |
| Per Capita Ending Fund Balance:        | \$187          | \$81            | \$55           |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$922,521      | \$1,217,783     | \$229,341      |
| Total Unrestricted Net Assets: | \$6,866,195    | \$3,211,315     | \$1,687,034    |



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09:       | \$31,461,000   | \$9,582,957     | \$5,734,404    |
| Per Capita Debt:                  | \$1,140        | \$334           | \$236          |
| General Obligation Debt over EAV: | 1.36%          | 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:       | \$100,000      | \$242,088       | \$             |
| Per Capita Debt:                  | \$16           | \$47            | \$             |
| General Obligation Debt over EAV: | 0.09%          | 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: **Winfield Park District**

Unit Code: **022/235/12** County: **DUPAGE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,797,800**

Equalized Assessed Valuation: **\$335,414,895**

Population: **9,984**

Employees:

    Full Time: **6**

    Part Time: **12**

    Salaries Paid: **\$637,801**

#### 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:      | \$65,516       | \$2,287,981     | \$1,209,414    |
| Per Capita Beginning Fund Balance:     | \$7            | \$78            | \$52           |
| Revenue Collected During FY 09:        | \$1,772,007    | \$5,698,169     | \$3,304,108    |
| Expenditures During FY 09:             | \$1,742,550    | \$5,458,707     | \$3,231,495    |
| Per Capita Revenue:                    | \$177          | \$194           | \$154          |
| Per Capita Expenditures:               | \$175          | \$185           | \$143          |
| Revenues over (under) Expenditures:    | \$29,457       | \$239,462       | \$151,984      |
| Ratio of Fund Balance to Expenditures: | 5.45%          | 45.05%          | 38.81%         |
| Ending Fund Balance for FY 09:         | \$94,973       | \$2,354,147     | \$1,243,878    |
| Per Capita Ending Fund Balance:        | \$10           | \$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: | \$1,746,792    | \$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:       | \$4,455,000    | \$9,582,957     | \$5,734,404    |
| Per Capita Debt:                  | \$446          | \$334           | \$236          |
| General Obligation Debt over EAV: | 1.33%          | 0.57%           | 0.41%          |

#### Enterprise Funds

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Winnebago Park District**

Unit Code: **101/030/12** County: **Winnebago**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$256,500**

Equalized Assessed Valuation: **\$101,599,885**

Population: **4,000**

Employees:

    Full Time: **2**

    Part Time: **2**

    Salaries Paid: **\$43,844**

#### 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:      | \$340,315      | \$142,983       | \$57,972       |
| Per Capita Beginning Fund Balance:     | \$85           | \$79            | \$19           |
| Revenue Collected During FY 09:        | \$198,285      | \$210,988       | \$125,707      |
| Expenditures During FY 09:             | \$206,847      | \$219,310       | \$126,634      |
| Per Capita Revenue:                    | \$50           | \$65            | \$38           |
| Per Capita Expenditures:               | \$52           | \$76            | \$40           |
| Revenues over (under) Expenditures:    | -\$8,562       | -\$8,322        | \$             |
| Ratio of Fund Balance to Expenditures: | 160.39%        | 97.96%          | 48.04%         |
| Ending Fund Balance for FY 09:         | \$331,753      | \$146,803       | \$55,653       |
| Per Capita Ending Fund Balance:        | \$83           | \$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:         | \$331,753      | \$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: **Winnetka Park District**

Unit Code: **016/840/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$14,963,970**

Equalized Assessed Valuation: **\$1,783,640,351**

Population: **14,500**

Employees:

    Full Time: **39**

    Part Time: **350**

    Salaries Paid: **\$4,055,209**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09:      | \$4,753,825    | \$2,287,981     | \$1,209,414    |
| Per Capita Beginning Fund Balance:     | \$328          | \$78            | \$52           |
| Revenue Collected During FY 09:        | \$6,067,316    | \$5,698,169     | \$3,304,108    |
| Expenditures During FY 09:             | \$5,293,424    | \$5,458,707     | \$3,231,495    |
| Per Capita Revenue:                    | \$418          | \$194           | \$154          |
| Per Capita Expenditures:               | \$365          | \$185           | \$143          |
| Revenues over (under) Expenditures:    | \$773,892      | \$239,462       | \$151,984      |
| Ratio of Fund Balance to Expenditures: | 94.70%         | 45.05%          | 38.81%         |
| Ending Fund Balance for FY 09:         | \$5,013,112    | \$2,354,147     | \$1,243,878    |
| Per Capita Ending Fund Balance:        | \$346          | \$81            | \$55           |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$             | \$1,217,783     | \$229,341      |
| Total Unrestricted Net Assets: | \$8,780,378    | \$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:       | \$4,010,290    | \$9,582,957     | \$5,734,404    |
| Per Capita Debt:                  | \$277          | \$334           | \$236          |
| General Obligation Debt over EAV: | 0.14%          | 0.57%           | 0.41%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09:            | \$8,745,915    | \$1,728,332     | \$             |
| Per Capita Beginning Retained Earnings for FY 09: | \$603          | \$48            | \$             |
| Revenue Collected During FY 09:                   | \$4,414,838    | \$711,578       | \$             |
| Expenditures During FY 09:                        | \$4,518,454    | \$771,800       | \$             |
| Per Capita Revenue:                               | \$304          | \$23            | \$             |
| Per Capita Expenditures:                          | \$312          | \$24            | \$             |
| Operating Income (loss):                          | -\$103,616     | -\$60,222       | \$             |
| Ratio of Retained Earnings to Expenditures:       | 202.66%        | 76.47%          | 0.00%          |
| Ending Retained Earnings for FY 09:               | \$9,156,904    | \$1,728,768     | \$             |
| Per Capita Ending Retained Earnings:              | \$632          | \$48            | \$             |





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09:       | \$6,508,156    | \$9,582,957     | \$5,734,404    |
| Per Capita Debt:                  | \$465          | \$334           | \$236          |
| General Obligation Debt over EAV: | 0.64%          | 0.57%           | 0.41%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09:            | \$4,950,846    | \$1,728,332     | \$             |
| Per Capita Beginning Retained Earnings for FY 09: | \$354          | \$48            | \$             |
| Revenue Collected During FY 09:                   | \$1,637,507    | \$711,578       | \$             |
| Expenditures During FY 09:                        | \$1,755,492    | \$771,800       | \$             |
| Per Capita Revenue:                               | \$117          | \$23            | \$             |
| Per Capita Expenditures:                          | \$125          | \$24            | \$             |
| Operating Income (loss):                          | -\$117,985     | -\$60,222       | \$             |
| Ratio of Retained Earnings to Expenditures:       | 290.52%        | 76.47%          | 0.00%          |
| Ending Retained Earnings for FY 09:               | \$5,100,006    | \$1,728,768     | \$             |
| Per Capita Ending Retained Earnings:              | \$364          | \$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: **Woodridge Park District**

Unit Code: 022/250/12      County: DUPAGE

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$23,674,130

Equalized Assessed Valuation: \$1,293,910,002

Population: 35,535

Employees:

    Full Time: 29

    Part Time: 385

    Salaries Paid: \$2,715,799

#### 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:      | \$1,433,564    | \$2,287,981     | \$1,209,414    |
| Per Capita Beginning Fund Balance:     | \$40           | \$78            | \$52           |
| Revenue Collected During FY 09:        | \$6,142,141    | \$5,698,169     | \$3,304,108    |
| Expenditures During FY 09:             | \$8,741,511    | \$5,458,707     | \$3,231,495    |
| Per Capita Revenue:                    | \$173          | \$194           | \$154          |
| Per Capita Expenditures:               | \$246          | \$185           | \$143          |
| Revenues over (under) Expenditures:    | -\$2,599,370   | \$239,462       | \$151,984      |
| Ratio of Fund Balance to Expenditures: | 38.79%         | 45.05%          | 38.81%         |
| Ending Fund Balance for FY 09:         | \$3,390,559    | \$2,354,147     | \$1,243,878    |
| Per Capita Ending Fund Balance:        | \$95           | \$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:   | \$265,004      | \$1,217,783     | \$229,341      |
| Total Unrestricted Net Assets: | \$3,228,697    | \$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:       | \$10,619,253   | \$9,582,957     | \$5,734,404    |
| Per Capita Debt:                  | \$299          | \$334           | \$236          |
| General Obligation Debt over EAV: | 0.81%          | 0.57%           | 0.41%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09:            | \$1,008,062    | \$1,728,332     | \$             |
| Per Capita Beginning Retained Earnings for FY 09: | \$28           | \$48            | \$             |
| Revenue Collected During FY 09:                   | \$808,091      | \$711,578       | \$             |
| Expenditures During FY 09:                        | \$955,393      | \$771,800       | \$             |
| Per Capita Revenue:                               | \$23           | \$23            | \$             |
| Per Capita Expenditures:                          | \$27           | \$24            | \$             |
| Operating Income (loss):                          | -\$147,302     | -\$60,222       | \$             |
| Ratio of Retained Earnings to Expenditures:       | 499.76%        | 76.47%          | 0.00%          |
| Ending Retained Earnings for FY 09:               | \$4,774,711    | \$1,728,768     | \$             |
| Per Capita Ending Retained Earnings:              | \$134          | \$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:       | \$276,910      | \$9,582,957     | \$5,734,404    |
| Per Capita Debt:                  | \$26           | \$334           | \$236          |
| General Obligation Debt over EAV: | 0.13%          | 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:       | \$1,480,000    | \$9,582,957     | \$5,734,404    |
| Per Capita Debt:                  | \$308          | \$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:            | \$             | \$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:       | \$6,104,169    | \$9,582,957     | \$5,734,404    |
| Per Capita Debt:                  | \$267          | \$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:            | \$1,318,905    | \$1,728,332     | \$             |
| Per Capita Beginning Retained Earnings for FY 09: | \$58           | \$48            | \$             |
| Revenue Collected During FY 09:                   | \$1,369,734    | \$711,578       | \$             |
| Expenditures During FY 09:                        | \$1,598,820    | \$771,800       | \$             |
| Per Capita Revenue:                               | \$60           | \$23            | \$             |
| Per Capita Expenditures:                          | \$70           | \$24            | \$             |
| Operating Income (loss):                          | -\$229,086     | -\$60,222       | \$             |
| Ratio of Retained Earnings to Expenditures:       | 73.36%         | 76.47%          | 0.00%          |
| Ending Retained Earnings for FY 09:               | \$1,172,905    | \$1,728,768     | \$             |
| Per Capita Ending Retained Earnings:              | \$51           | \$48            | \$             |