



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$19,035,000	\$9,816,391	\$5,588,134
Per Capita Debt:	\$229	\$344	\$222
General Obligation Debt over EAV:	0.42%	0.56%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$2,203,879	\$1,713,185	\$
Per Capita Beginning Retained Earnings for FY 10:	\$27	\$47	\$
Revenue Collected During FY 10:	\$1,840,345	\$696,469	\$
Expenditures During FY 10:	\$2,118,899	\$741,919	\$
Per Capita Revenue:	\$22	\$22	\$
Per Capita Expenditures:	\$26	\$24	\$
Operating Income (loss):	-\$278,554	-\$45,450	\$
Ratio of Retained Earnings to Expenditures:	95.10%	74.74%	0.00%
Ending Retained Earnings for FY 10:	\$2,015,170	\$1,698,370	\$
Per Capita Ending Retained Earnings:	\$24	\$46	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$2,385,000	\$9,816,391	\$5,588,134
Per Capita Debt:	\$63	\$344	\$222
General Obligation Debt over EAV:	0.12%	0.56%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$1,713,185	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$47	\$
Revenue Collected During FY 10:	\$	\$696,469	\$
Expenditures During FY 10:	\$	\$741,919	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$45,450	\$
Ratio of Retained Earnings to Expenditures:	0.00%	74.74%	0.00%
Ending Retained Earnings for FY 10:	\$	\$1,698,370	\$
Per Capita Ending Retained Earnings:	\$	\$46	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Paxton Park District**

Unit Code: **027/010/12** County: **FORD**

Fiscal Year End: **1/31/2010**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$451,187**

Equalized Assessed Valuation: **\$48,347,717**

Population: **5,500**

Employees:

 Full Time: **1**

 Part Time: **40**

 Salaries Paid: **\$100,465**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$19,311	\$147,114	\$58,848
Per Capita Beginning Fund Balance:	\$4	\$49	\$20
Revenue Collected During FY 10:	\$210,954	\$226,827	\$124,373
Expenditures During FY 10:	\$241,215	\$228,074	\$113,531
Per Capita Revenue:	\$38	\$65	\$41
Per Capita Expenditures:	\$44	\$65	\$41
Revenues over (under) Expenditures:	-\$30,261	-\$1,247	\$1,463
Ratio of Fund Balance to Expenditures:	-2.91%	100.90%	58.78%
Ending Fund Balance for FY 10:	-\$7,030	\$150,495	\$52,391
Per Capita Ending Fund Balance:	-\$1	\$49	\$23

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,302	\$7,366	\$
Total Unreserved Funds:	-\$8,332	\$44,726	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$38,841	\$
Total Unrestricted Net Assets:	\$	\$110,472	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$70,000	\$235,332	\$
Per Capita Debt:	\$13	\$49	\$
General Obligation Debt over EAV:	0.14%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$37,218	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$5	\$
Revenue Collected During FY 10:	\$	\$15,523	\$
Expenditures During FY 10:	\$	\$17,494	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,970	\$
Ratio of Retained Earnings to Expenditures:	0.00%	17.41%	0.00%
Ending Retained Earnings for FY 10:	\$	\$38,126	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$235,332	\$
Per Capita Debt:	\$	\$49	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$37,218	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$5	\$
Revenue Collected During FY 10:	\$	\$15,523	\$
Expenditures During FY 10:	\$	\$17,494	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,970	\$
Ratio of Retained Earnings to Expenditures:	0.00%	17.41%	0.00%
Ending Retained Earnings for FY 10:	\$	\$38,126	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$2,841,125	\$9,816,391	\$5,588,134
Per Capita Debt:	\$84	\$344	\$222
General Obligation Debt over EAV:	0.48%	0.56%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$3,713,950	\$1,713,185	\$
Per Capita Beginning Retained Earnings for FY 10:	\$109	\$47	\$
Revenue Collected During FY 10:	\$2,291,263	\$696,469	\$
Expenditures During FY 10:	\$2,041,565	\$741,919	\$
Per Capita Revenue:	\$67	\$22	\$
Per Capita Expenditures:	\$60	\$24	\$
Operating Income (loss):	\$249,698	-\$45,450	\$
Ratio of Retained Earnings to Expenditures:	178.08%	74.74%	0.00%
Ending Retained Earnings for FY 10:	\$3,635,520	\$1,698,370	\$
Per Capita Ending Retained Earnings:	\$107	\$46	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Peotone Park District	
Unit Code:	099/080/12	County: WILL
Fiscal Year End:	4/30/2010	
Accounting Method:	Cash	
Appropriation or Budget:	\$285,650	
Equalized Assessed Valuation:	\$100,980,352	
Population:	3,385	
Employees:		
Full Time:	1	
Part Time:	12	
Salaries Paid:	\$59,826	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$10,760	\$147,114	\$58,848
Per Capita Beginning Fund Balance:	\$3	\$49	\$20
Revenue Collected During FY 10:	\$240,859	\$226,827	\$124,373
Expenditures During FY 10:	\$246,911	\$228,074	\$113,531
Per Capita Revenue:	\$71	\$65	\$41
Per Capita Expenditures:	\$73	\$65	\$41
Revenues over (under) Expenditures:	-\$6,052	-\$1,247	\$1,463
Ratio of Fund Balance to Expenditures:	1.91%	100.90%	58.78%
Ending Fund Balance for FY 10:	\$4,708	\$150,495	\$52,391
Per Capita Ending Fund Balance:	\$1	\$49	\$23

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,366	\$
Total Unreserved Funds:	\$4,708	\$44,726	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$38,841	\$
Total Unrestricted Net Assets:	\$	\$110,472	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$23,542	\$235,332	\$
Per Capita Debt:	\$7	\$49	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$37,218	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$5	\$
Revenue Collected During FY 10:	\$	\$15,523	\$
Expenditures During FY 10:	\$	\$17,494	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,970	\$
Ratio of Retained Earnings to Expenditures:	0.00%	17.41%	0.00%
Ending Retained Earnings for FY 10:	\$	\$38,126	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$235,332	\$
Per Capita Debt:	\$	\$49	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$37,218	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$5	\$
Revenue Collected During FY 10:	\$	\$15,523	\$
Expenditures During FY 10:	\$	\$17,494	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,970	\$
Ratio of Retained Earnings to Expenditures:	0.00%	17.41%	0.00%
Ending Retained Earnings for FY 10:	\$	\$38,126	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Pitman Township Park District**

Unit Code: **068/025/12** County: **Montgomery**

Fiscal Year End: **4/30/2010**

Accounting Method: **Cash**

Appropriation or Budget: **\$35,251**

Equalized Assessed Valuation: **\$8,416,881**

Population: **507**

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 10:	\$	\$147,114	\$58,848
Per Capita Beginning Fund Balance:	\$	\$49	\$20
Revenue Collected During FY 10:	\$43,257	\$226,827	\$124,373
Expenditures During FY 10:	\$39,400	\$228,074	\$113,531
Per Capita Revenue:	\$85	\$65	\$41
Per Capita Expenditures:	\$78	\$65	\$41
Revenues over (under) Expenditures:	\$3,857	-\$1,247	\$1,463
Ratio of Fund Balance to Expenditures:	9.79%	100.90%	58.78%
Ending Fund Balance for FY 10:	\$3,857	\$150,495	\$52,391
Per Capita Ending Fund Balance:	\$8	\$49	\$23

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,366	\$
Total Unreserved Funds:	\$	\$44,726	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$38,841	\$
Total Unrestricted Net Assets:	\$	\$110,472	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$235,332	\$
Per Capita Debt:	\$	\$49	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$37,218	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$5	\$
Revenue Collected During FY 10:	\$	\$15,523	\$
Expenditures During FY 10:	\$	\$17,494	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,970	\$
Ratio of Retained Earnings to Expenditures:	0.00%	17.41%	0.00%
Ending Retained Earnings for FY 10:	\$	\$38,126	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$7,230,000	\$9,816,391	\$5,588,134
Per Capita Debt:	\$58	\$344	\$222
General Obligation Debt over EAV:	0.25%	0.56%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$105,965	\$1,713,185	\$
Per Capita Beginning Retained Earnings for FY 10:	\$1	\$47	\$
Revenue Collected During FY 10:	\$154,599	\$696,469	\$
Expenditures During FY 10:	\$161,428	\$741,919	\$
Per Capita Revenue:	\$1	\$22	\$
Per Capita Expenditures:	\$1	\$24	\$
Operating Income (loss):	-\$6,829	-\$45,450	\$
Ratio of Retained Earnings to Expenditures:	61.41%	74.74%	0.00%
Ending Retained Earnings for FY 10:	\$99,136	\$1,698,370	\$
Per Capita Ending Retained Earnings:	\$1	\$46	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$7,810,336	\$9,816,391	\$5,588,134
Per Capita Debt:	\$292	\$344	\$222
General Obligation Debt over EAV:	1.02%	0.56%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	-\$2,462,774	\$1,713,185	\$
Per Capita Beginning Retained Earnings for FY 10:	-\$92	\$47	\$
Revenue Collected During FY 10:	\$389,969	\$696,469	\$
Expenditures During FY 10:	\$880,358	\$741,919	\$
Per Capita Revenue:	\$15	\$22	\$
Per Capita Expenditures:	\$33	\$24	\$
Operating Income (loss):	-\$490,389	-\$45,450	\$
Ratio of Retained Earnings to Expenditures:	-335.45%	74.74%	0.00%
Ending Retained Earnings for FY 10:	-\$2,953,163	\$1,698,370	\$
Per Capita Ending Retained Earnings:	-\$111	\$46	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Pleasant Hill Park District**

Unit Code: **075/020/12** County: **PIKE**

Fiscal Year End: **4/30/2010**

Accounting Method: **Cash**

Appropriation or Budget: **\$38,139**

Equalized Assessed Valuation: **\$16,491,807**

Population: **2,600**

Employees:

 Full Time:

 Part Time: **11**

 Salaries Paid: **\$15,376**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$133,178	\$147,114	\$58,848
Per Capita Beginning Fund Balance:	\$51	\$49	\$20
Revenue Collected During FY 10:	\$40,454	\$226,827	\$124,373
Expenditures During FY 10:	\$49,931	\$228,074	\$113,531
Per Capita Revenue:	\$16	\$65	\$41
Per Capita Expenditures:	\$19	\$65	\$41
Revenues over (under) Expenditures:	-\$9,477	-\$1,247	\$1,463
Ratio of Fund Balance to Expenditures:	247.74%	100.90%	58.78%
Ending Fund Balance for FY 10:	\$123,701	\$150,495	\$52,391
Per Capita Ending Fund Balance:	\$48	\$49	\$23

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,366	\$
Total Unreserved Funds:	\$	\$44,726	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$38,841	\$
Total Unrestricted Net Assets:	\$	\$110,472	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$235,332	\$
Per Capita Debt:	\$	\$49	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$37,218	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$5	\$
Revenue Collected During FY 10:	\$	\$15,523	\$
Expenditures During FY 10:	\$	\$17,494	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,970	\$
Ratio of Retained Earnings to Expenditures:	0.00%	17.41%	0.00%
Ending Retained Earnings for FY 10:	\$	\$38,126	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$11,835,000	\$9,816,391	\$5,588,134
Per Capita Debt:	\$94	\$344	\$222
General Obligation Debt over EAV:	0.16%	0.56%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$1,713,185	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$47	\$
Revenue Collected During FY 10:	\$	\$696,469	\$
Expenditures During FY 10:	\$	\$741,919	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$45,450	\$
Ratio of Retained Earnings to Expenditures:	0.00%	74.74%	0.00%
Ending Retained Earnings for FY 10:	\$	\$1,698,370	\$
Per Capita Ending Retained Earnings:	\$	\$46	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Princeton Park District	
Unit Code:	006/010/12	County: BUREAU
Fiscal Year End:	6/30/2010	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$4,644,440	
Equalized Assessed Valuation:	\$140,931,025	
Population:	7,461	
Employees:		
	Full Time:	11
	Part Time:	70
	Salaries Paid:	\$741,391

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$	\$147,114	\$58,848
Per Capita Beginning Fund Balance:	\$	\$49	\$20
Revenue Collected During FY 10:	\$1	\$226,827	\$124,373
Expenditures During FY 10:	\$1	\$228,074	\$113,531
Per Capita Revenue:	\$	\$65	\$41
Per Capita Expenditures:	\$	\$65	\$41
Revenues over (under) Expenditures:	\$	-\$1,247	\$1,463
Ratio of Fund Balance to Expenditures:	0.00%	100.90%	58.78%
Ending Fund Balance for FY 10:	\$	\$150,495	\$52,391
Per Capita Ending Fund Balance:	\$	\$49	\$23

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,366	\$
Total Unreserved Funds:	\$	\$44,726	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$38,841	\$
Total Unrestricted Net Assets:	\$	\$110,472	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$2,383,092	\$235,332	\$
Per Capita Debt:	\$319	\$49	\$
General Obligation Debt over EAV:	0.42%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$3,644,022	\$37,218	\$
Per Capita Beginning Retained Earnings for FY 10:	\$488	\$5	\$
Revenue Collected During FY 10:	\$1,774,520	\$15,523	\$
Expenditures During FY 10:	\$1,833,004	\$17,494	\$
Per Capita Revenue:	\$238	\$2	\$
Per Capita Expenditures:	\$246	\$2	\$
Operating Income (loss):	-\$58,484	-\$1,970	\$
Ratio of Retained Earnings to Expenditures:	195.61%	17.41%	0.00%
Ending Retained Earnings for FY 10:	\$3,585,538	\$38,126	\$
Per Capita Ending Retained Earnings:	\$481	\$5	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$154,992	\$235,332	\$
Per Capita Debt:	\$60	\$49	\$
General Obligation Debt over EAV:	0.22%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$37,218	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$5	\$
Revenue Collected During FY 10:	\$	\$15,523	\$
Expenditures During FY 10:	\$	\$17,494	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,970	\$
Ratio of Retained Earnings to Expenditures:	0.00%	17.41%	0.00%
Ending Retained Earnings for FY 10:	\$	\$38,126	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$10,311,969	\$9,816,391	\$5,588,134
Per Capita Debt:	\$665	\$344	\$222
General Obligation Debt over EAV:	1.85%	0.56%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$1,713,185	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$47	\$
Revenue Collected During FY 10:	\$	\$696,469	\$
Expenditures During FY 10:	\$	\$741,919	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$45,450	\$
Ratio of Retained Earnings to Expenditures:	0.00%	74.74%	0.00%
Ending Retained Earnings for FY 10:	\$	\$1,698,370	\$
Per Capita Ending Retained Earnings:	\$	\$46	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Putnam Twp Park District**

Unit Code: **029/040/12** County: **FULTON**

Fiscal Year End: **4/30/2010**

Accounting Method: **Cash**

Appropriation or Budget: **\$74,600**

Equalized Assessed Valuation: **\$20,290,605**

Population: **2,198**

Employees:

 Full Time: **1**

 Part Time: **3**

 Salaries Paid: **\$13,410**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$27,615	\$147,114	\$58,848
Per Capita Beginning Fund Balance:	\$13	\$49	\$20
Revenue Collected During FY 10:	\$53,298	\$226,827	\$124,373
Expenditures During FY 10:	\$58,815	\$228,074	\$113,531
Per Capita Revenue:	\$24	\$65	\$41
Per Capita Expenditures:	\$27	\$65	\$41
Revenues over (under) Expenditures:	-\$5,517	-\$1,247	\$1,463
Ratio of Fund Balance to Expenditures:	37.57%	100.90%	58.78%
Ending Fund Balance for FY 10:	\$22,098	\$150,495	\$52,391
Per Capita Ending Fund Balance:	\$10	\$49	\$23

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,366	\$
Total Unreserved Funds:	\$	\$44,726	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$38,841	\$
Total Unrestricted Net Assets:	\$	\$110,472	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$235,332	\$
Per Capita Debt:	\$	\$49	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$37,218	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$5	\$
Revenue Collected During FY 10:	\$	\$15,523	\$
Expenditures During FY 10:	\$	\$17,494	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,970	\$
Ratio of Retained Earnings to Expenditures:	0.00%	17.41%	0.00%
Ending Retained Earnings for FY 10:	\$	\$38,126	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Quincy Park District		
Unit Code:	001/010/12	County:	ADAMS
Fiscal Year End:	12/31/2010		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,909,035		
Equalized Assessed Valuation:	\$559,648,917		
Population:	40,633		
Employees:			
Full Time:	26		
Part Time:	293		
Salaries Paid:	\$1,975,841		

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$2,443,938	\$2,370,615	\$1,303,334
Per Capita Beginning Fund Balance:	\$60	\$85	\$56
Revenue Collected During FY 10:	\$2,804,329	\$5,820,140	\$3,270,047
Expenditures During FY 10:	\$2,978,989	\$5,475,690	\$3,352,340
Per Capita Revenue:	\$69	\$228	\$153
Per Capita Expenditures:	\$73	\$214	\$143
Revenues over (under) Expenditures:	-\$174,660	\$344,449	\$179,967
Ratio of Fund Balance to Expenditures:	76.18%	52.63%	42.86%
Ending Fund Balance for FY 10:	\$2,269,278	\$2,584,068	\$1,366,303
Per Capita Ending Fund Balance:	\$56	\$95	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$5,919	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,340,097	\$1,237,268	\$258,534
Total Unrestricted Net Assets:	\$646,679	\$3,548,742	\$1,921,720



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$1,043,797	\$9,816,391	\$5,588,134
Per Capita Debt:	\$26	\$344	\$222
General Obligation Debt over EAV:	0.15%	0.56%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$3,163,877	\$1,713,185	\$
Per Capita Beginning Retained Earnings for FY 10:	\$78	\$47	\$
Revenue Collected During FY 10:	\$1,153,169	\$696,469	\$
Expenditures During FY 10:	\$1,180,329	\$741,919	\$
Per Capita Revenue:	\$28	\$22	\$
Per Capita Expenditures:	\$29	\$24	\$
Operating Income (loss):	-\$27,160	-\$45,450	\$
Ratio of Retained Earnings to Expenditures:	272.67%	74.74%	0.00%
Ending Retained Earnings for FY 10:	\$3,218,398	\$1,698,370	\$
Per Capita Ending Retained Earnings:	\$79	\$46	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$235,332	\$
Per Capita Debt:	\$	\$49	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$37,218	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$5	\$
Revenue Collected During FY 10:	\$	\$15,523	\$
Expenditures During FY 10:	\$	\$17,494	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,970	\$
Ratio of Retained Earnings to Expenditures:	0.00%	17.41%	0.00%
Ending Retained Earnings for FY 10:	\$	\$38,126	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$4,000	\$235,332	\$
Per Capita Debt:	\$4	\$49	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$37,218	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$5	\$
Revenue Collected During FY 10:	\$	\$15,523	\$
Expenditures During FY 10:	\$	\$17,494	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,970	\$
Ratio of Retained Earnings to Expenditures:	0.00%	17.41%	0.00%
Ending Retained Earnings for FY 10:	\$	\$38,126	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Ridgeville Park District	
Unit Code:	016/640/12	County: COOK
Fiscal Year End:	6/30/2010	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$637,000	
Equalized Assessed Valuation:	\$639,730,586	
Population:	73,000	
Employees:		
Full Time:	5	
Part Time:	58	
Salaries Paid:	\$316,678	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$250,972	\$147,114	\$58,848
Per Capita Beginning Fund Balance:	\$3	\$49	\$20
Revenue Collected During FY 10:	\$647,249	\$226,827	\$124,373
Expenditures During FY 10:	\$567,138	\$228,074	\$113,531
Per Capita Revenue:	\$9	\$65	\$41
Per Capita Expenditures:	\$8	\$65	\$41
Revenues over (under) Expenditures:	\$80,111	-\$1,247	\$1,463
Ratio of Fund Balance to Expenditures:	55.61%	100.90%	58.78%
Ending Fund Balance for FY 10:	\$315,396	\$150,495	\$52,391
Per Capita Ending Fund Balance:	\$4	\$49	\$23

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,366	\$
Total Unreserved Funds:	\$	\$44,726	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$38,841	\$
Total Unrestricted Net Assets:	\$817,830	\$110,472	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$235,332	\$
Per Capita Debt:	\$	\$49	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$37,218	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$5	\$
Revenue Collected During FY 10:	\$	\$15,523	\$
Expenditures During FY 10:	\$	\$17,494	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,970	\$
Ratio of Retained Earnings to Expenditures:	0.00%	17.41%	0.00%
Ending Retained Earnings for FY 10:	\$	\$38,126	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$355,000	\$9,816,391	\$5,588,134
Per Capita Debt:	\$31	\$344	\$222
General Obligation Debt over EAV:	0.06%	0.56%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$1,713,185	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$47	\$
Revenue Collected During FY 10:	\$	\$696,469	\$
Expenditures During FY 10:	\$	\$741,919	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$45,450	\$
Ratio of Retained Earnings to Expenditures:	0.00%	74.74%	0.00%
Ending Retained Earnings for FY 10:	\$	\$1,698,370	\$
Per Capita Ending Retained Earnings:	\$	\$46	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$7,650,432	\$9,816,391	\$5,588,134
Per Capita Debt:	\$510	\$344	\$222
General Obligation Debt over EAV:	0.00%	0.56%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$1,713,185	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$47	\$
Revenue Collected During FY 10:	\$	\$696,469	\$
Expenditures During FY 10:	\$	\$741,919	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$45,450	\$
Ratio of Retained Earnings to Expenditures:	0.00%	74.74%	0.00%
Ending Retained Earnings for FY 10:	\$	\$1,698,370	\$
Per Capita Ending Retained Earnings:	\$	\$46	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Roanoke Park District**

Unit Code: **102/020/12** County: **WOODFORD**

Fiscal Year End: **4/30/2010**

Accounting Method: **Cash**

Appropriation or Budget: **\$127,300**

Equalized Assessed Valuation: **\$31,849,125**

Population: **2,017**

Employees:

 Full Time:

 Part Time: **19**

 Salaries Paid: **\$27,865**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$88,415	\$147,114	\$58,848
Per Capita Beginning Fund Balance:	\$44	\$49	\$20
Revenue Collected During FY 10:	\$134,044	\$226,827	\$124,373
Expenditures During FY 10:	\$134,983	\$228,074	\$113,531
Per Capita Revenue:	\$66	\$65	\$41
Per Capita Expenditures:	\$67	\$65	\$41
Revenues over (under) Expenditures:	-\$939	-\$1,247	\$1,463
Ratio of Fund Balance to Expenditures:	64.81%	100.90%	58.78%
Ending Fund Balance for FY 10:	\$87,476	\$150,495	\$52,391
Per Capita Ending Fund Balance:	\$43	\$49	\$23

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,366	\$
Total Unreserved Funds:	\$87,475	\$44,726	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$38,841	\$
Total Unrestricted Net Assets:	\$	\$110,472	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$235,332	\$
Per Capita Debt:	\$	\$49	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$37,218	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$5	\$
Revenue Collected During FY 10:	\$	\$15,523	\$
Expenditures During FY 10:	\$	\$17,494	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,970	\$
Ratio of Retained Earnings to Expenditures:	0.00%	17.41%	0.00%
Ending Retained Earnings for FY 10:	\$	\$38,126	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Rockford Park District		
Unit Code:	101/010/12	County:	WINNEBAGO
Fiscal Year End:	12/31/2010		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$52,154,816		
Equalized Assessed Valuation:	\$2,967,855,990		
Population:	212,497		
Employees:			
Full Time:	183		
Part Time:	1,533		
Salaries Paid:	\$14,052,827		

Blended Component Units
Number Submitted = 1
Rockford Park District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$8,673,645	\$2,370,615	\$1,303,334
Per Capita Beginning Fund Balance:	\$41	\$85	\$56
Revenue Collected During FY 10:	\$30,631,777	\$5,820,140	\$3,270,047
Expenditures During FY 10:	\$28,647,511	\$5,475,690	\$3,352,340
Per Capita Revenue:	\$144	\$228	\$153
Per Capita Expenditures:	\$135	\$214	\$143
Revenues over (under) Expenditures:	\$1,984,266	\$344,449	\$179,967
Ratio of Fund Balance to Expenditures:	30.58%	52.63%	42.86%
Ending Fund Balance for FY 10:	\$8,759,638	\$2,584,068	\$1,366,303
Per Capita Ending Fund Balance:	\$41	\$95	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$5,919	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,746,101	\$1,237,268	\$258,534
Total Unrestricted Net Assets:	-\$11,603,800	\$3,548,742	\$1,921,720



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$32,368,680	\$9,816,391	\$5,588,134
Per Capita Debt:	\$152	\$344	\$222
General Obligation Debt over EAV:	0.49%	0.56%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$1,713,185	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$47	\$
Revenue Collected During FY 10:	\$	\$696,469	\$
Expenditures During FY 10:	\$	\$741,919	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$45,450	\$
Ratio of Retained Earnings to Expenditures:	0.00%	74.74%	0.00%
Ending Retained Earnings for FY 10:	\$	\$1,698,370	\$
Per Capita Ending Retained Earnings:	\$	\$46	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$4,525,484	\$9,816,391	\$5,588,134
Per Capita Debt:	\$181	\$344	\$222
General Obligation Debt over EAV:	0.11%	0.56%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	-\$152,174	\$1,713,185	\$
Per Capita Beginning Retained Earnings for FY 10:	-\$6	\$47	\$
Revenue Collected During FY 10:	\$19,151	\$696,469	\$
Expenditures During FY 10:	\$	\$741,919	\$
Per Capita Revenue:	\$1	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$19,151	-\$45,450	\$
Ratio of Retained Earnings to Expenditures:	0.00%	74.74%	0.00%
Ending Retained Earnings for FY 10:	-\$133,023	\$1,698,370	\$
Per Capita Ending Retained Earnings:	-\$5	\$46	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$5,143,487	\$9,816,391	\$5,588,134
Per Capita Debt:	\$222	\$344	\$222
General Obligation Debt over EAV:	0.50%	0.56%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$1,713,185	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$47	\$
Revenue Collected During FY 10:	\$	\$696,469	\$
Expenditures During FY 10:	\$	\$741,919	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$45,450	\$
Ratio of Retained Earnings to Expenditures:	0.00%	74.74%	0.00%
Ending Retained Earnings for FY 10:	\$	\$1,698,370	\$
Per Capita Ending Retained Earnings:	\$	\$46	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Rosemont Park District**

Unit Code: **016/690/12** County: **COOK**

Fiscal Year End: **4/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,897,610**

Equalized Assessed Valuation: **\$356,136,120**

Population: **4,442**

Employees:

 Full Time: **6**

 Part Time: **102**

 Salaries Paid: **\$513,283**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$792,658	\$2,370,615	\$1,303,334
Per Capita Beginning Fund Balance:	\$178	\$85	\$56
Revenue Collected During FY 10:	\$1,125,630	\$5,820,140	\$3,270,047
Expenditures During FY 10:	\$1,105,900	\$5,475,690	\$3,352,340
Per Capita Revenue:	\$253	\$228	\$153
Per Capita Expenditures:	\$249	\$214	\$143
Revenues over (under) Expenditures:	\$19,730	\$344,449	\$179,967
Ratio of Fund Balance to Expenditures:	73.46%	52.63%	42.86%
Ending Fund Balance for FY 10:	\$812,388	\$2,584,068	\$1,366,303
Per Capita Ending Fund Balance:	\$183	\$95	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$5,919	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$686,474	\$1,237,268	\$258,534
Total Unrestricted Net Assets:	\$514,412	\$3,548,742	\$1,921,720



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$980,000	\$9,816,391	\$5,588,134
Per Capita Debt:	\$221	\$344	\$222
General Obligation Debt over EAV:	0.28%	0.56%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$1,713,185	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$47	\$
Revenue Collected During FY 10:	\$	\$696,469	\$
Expenditures During FY 10:	\$	\$741,919	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$45,450	\$
Ratio of Retained Earnings to Expenditures:	0.00%	74.74%	0.00%
Ending Retained Earnings for FY 10:	\$	\$1,698,370	\$
Per Capita Ending Retained Earnings:	\$	\$46	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Rossville Park District**

Unit Code: **092/010/12** County: **VERMILION**

Fiscal Year End: **4/30/2010**

Accounting Method: **Cash**

Appropriation or Budget: **\$24,500**

Equalized Assessed Valuation: **\$18,945,114**

Population: **1,360**

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 10:	\$29,579	\$147,114	\$58,848
Per Capita Beginning Fund Balance:	\$22	\$49	\$20
Revenue Collected During FY 10:	\$22,494	\$226,827	\$124,373
Expenditures During FY 10:	\$21,297	\$228,074	\$113,531
Per Capita Revenue:	\$17	\$65	\$41
Per Capita Expenditures:	\$16	\$65	\$41
Revenues over (under) Expenditures:	\$1,197	-\$1,247	\$1,463
Ratio of Fund Balance to Expenditures:	144.51%	100.90%	58.78%
Ending Fund Balance for FY 10:	\$30,776	\$150,495	\$52,391
Per Capita Ending Fund Balance:	\$23	\$49	\$23

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,366	\$
Total Unreserved Funds:	\$	\$44,726	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$38,841	\$
Total Unrestricted Net Assets:	\$	\$110,472	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$235,332	\$
Per Capita Debt:	\$	\$49	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$37,218	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$5	\$
Revenue Collected During FY 10:	\$	\$15,523	\$
Expenditures During FY 10:	\$	\$17,494	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,970	\$
Ratio of Retained Earnings to Expenditures:	0.00%	17.41%	0.00%
Ending Retained Earnings for FY 10:	\$	\$38,126	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$9,845,846	\$9,816,391	\$5,588,134
Per Capita Debt:	\$184	\$344	\$222
General Obligation Debt over EAV:	0.22%	0.56%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$1,713,185	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$47	\$
Revenue Collected During FY 10:	\$	\$696,469	\$
Expenditures During FY 10:	\$	\$741,919	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$45,450	\$
Ratio of Retained Earnings to Expenditures:	0.00%	74.74%	0.00%
Ending Retained Earnings for FY 10:	\$	\$1,698,370	\$
Per Capita Ending Retained Earnings:	\$	\$46	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$500,000	\$235,332	\$
Per Capita Debt:	\$322	\$49	\$
General Obligation Debt over EAV:	0.55%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$37,218	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$5	\$
Revenue Collected During FY 10:	\$	\$15,523	\$
Expenditures During FY 10:	\$	\$17,494	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,970	\$
Ratio of Retained Earnings to Expenditures:	0.00%	17.41%	0.00%
Ending Retained Earnings for FY 10:	\$	\$38,126	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$