



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Addison Park District**

Unit Code: **022/010/12** County: **DUPAGE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,252,224**

Equalized Assessed Valuation: **\$1,266,045,565**

Population: **36,000**

Employees:

**Full Time:** **28**

**Part Time:** **267**

**Salaries Paid:** **\$24,220,015**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$453,724</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$13</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$5,786,257</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$6,048,402</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$161</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$168</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>-\$262,145</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>3.79%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$229,500</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$6</b>	<b>\$101</b>	<b>\$66</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$250</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$2,826,190</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$16,555,000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$460</b>	\$338	\$214
General Obligation Debt over EAV:	<b>1.31%</b>	0.58%	0.39%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Albion Park District**

Unit Code: **024/010/12** County: **EDWARDS**

Fiscal Year End: **12/31/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$90,000**

Equalized Assessed Valuation: **\$17,765,283**

Population: **1,933**

Employees:

    Full Time:

    Part Time: **10**

    Salaries Paid: **\$27,222**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$126,588</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$65</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$75,399</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$89,352</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$39</b>	\$66	\$44
Per Capita Expenditures:	<b>\$46</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>-\$13,953</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>126.06%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$112,635</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$58</b>	\$53	\$24

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	\$	\$36,681	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$37,580	\$
Total Unrestricted Net Assets:	\$	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	0.00%	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
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: **Aledo Park District**

Unit Code: **066/010/12** County: **MERCER**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$262,668**

Equalized Assessed Valuation: **\$29,215,012**

Population: **3,400**

Employees:

    Full Time:

    Part Time: **5**

    Salaries Paid: **\$21,418**

**Blended Component Units**

*(This area is currently blank.)*

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$19,092</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$6</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$161,957</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$160,978</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$48</b>	\$66	\$44
Per Capita Expenditures:	<b>\$47</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>\$979</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>12.47%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$20,071</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$6</b>	\$53	\$24

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$8,147	\$
Total Unreserved Funds:	<b>\$20,071</b>	\$36,681	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$37,580	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$142,549	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	0.00%	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
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: **Allin Township Park District**

Unit Code: **064/001/12** County: **MCLEAN**

Fiscal Year End: **12/31/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$94,025**

Equalized Assessed Valuation: **\$18,819,559**

Population: **989**

Employees:

    Full Time:

    Part Time: **15**

    Salaries Paid: **\$18,197**

**Blended Component Units**

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

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$35,075</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$35</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$71,438</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$67,977</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$72</b>	\$66	\$44
Per Capita Expenditures:	<b>\$69</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>\$3,461</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>56.12%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$38,150</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$39</b>	\$53	\$24

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	\$	\$36,681	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,580	\$
Total Unrestricted Net Assets:	\$	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	0.00%	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
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: **Alsip Park District**

Unit Code: **016/010/12** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,427,949**

Equalized Assessed Valuation: **\$730,998,592**

Population: **19,000**

Employees:

**Full Time:** **19**

**Part Time:** **220**

**Salaries Paid:** **\$1,373,699**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>-\$136.359</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>-\$7</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$2.735.581</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$2.630.031</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$144</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$138</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$105.550</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>-1.17%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>-\$30.809</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>-\$2</b>	<b>\$101</b>	<b>\$66</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$4.301.214</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$4,355,000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$229</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.60%</b>	0.58%	0.39%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$1,318,631</b>	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>\$69</b>	\$45	\$
Revenue Collected During FY 11:	<b>\$666,792</b>	\$673,199	\$
Expenditures During FY 11:	<b>\$645,863</b>	\$723,065	\$
Per Capita Revenue:	<b>\$35</b>	\$22	\$
Per Capita Expenditures:	<b>\$34</b>	\$24	\$
Operating Income (loss):	<b>\$20,929</b>	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>207.41%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	<b>\$1,339,560</b>	\$1,729,268	\$
Per Capita Ending Retained Earnings:	<b>\$71</b>	\$50	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Arlington Heights Park District**

Unit Code: **016/020/12** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$26,546,128**

Equalized Assessed Valuation: **\$3,517,661,096**

Population: **75,101**

Employees:

- Full Time: **96**
- Part Time: **1,288**
- Salaries Paid: **\$10,540,697**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$20,763,377</b>	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	<b>\$276</b>	\$97	\$64
Revenue Collected During FY 11:	<b>\$20,513,930</b>	\$5,968,089	\$3,426,734
Expenditures During FY 11:	<b>\$19,031,976</b>	\$5,601,125	\$3,447,978
Per Capita Revenue:	<b>\$273</b>	\$230	\$149
Per Capita Expenditures:	<b>\$253</b>	\$218	\$143
Revenues over (under) Expenditures:	<b>\$1,481,954</b>	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	<b>80.92%</b>	50.90%	44.24%
Ending Fund Balance for FY 11:	<b>\$15,401,237</b>	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	<b>\$205</b>	\$101	\$66

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	-\$1,920	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$10,470,882</b>	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	<b>\$3,157,543</b>	\$3,405,666	\$1,793,034



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$28,486,553</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$379</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.76%</b>	0.58%	0.39%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Armington Community Park District**

Unit Code: **090/005/12** County: **Tazewell**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$55,458**

Equalized Assessed Valuation: **\$15,019,973**

Population: **1,000**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$12,099</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$12</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$39,397</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$32,522</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$39</b>	\$66	\$44
Per Capita Expenditures:	<b>\$33</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>\$6,875</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>58.34%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$18,974</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$19</b>	\$53	\$24

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$8,147	\$
Total Unreserved Funds:	<b>\$</b>	\$36,681	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$37,580	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	0.00%	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
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: **Arthur Park District**

Unit Code: **021/010/12** County: **DOUGLAS**

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$208,548**

Equalized Assessed Valuation: **\$90,563,298**

Population: **5,000**

Employees:

**Full Time:** **1**

**Part Time:** **30**

**Salaries Paid:** **\$60,440**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$148,298</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$30</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$202,571</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$215,926</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$41</b>	\$66	\$44
Per Capita Expenditures:	<b>\$43</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>-\$13,355</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>62.50%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$134,943</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$27</b>	\$53	\$24

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$8,147	\$
Total Unreserved Funds:	<b>\$134,943</b>	\$36,681	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$37,580	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$142,549	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	0.00%	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
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: **Astoria Park District**

Unit Code: **029/005/12** County: **Fulton**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$8,250**

Equalized Assessed Valuation: **\$6,000,000**

Population: **1,464**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$6.141</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$4</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$14.915</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$14.099</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$10</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$10</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$816</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>49.34%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$6.957</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$5</b>	<b>\$53</b>	<b>\$24</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$6.957</b>	<b>\$36,681</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	0.00%	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
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: **Atlanta Memorial Park District**

Unit Code: **054/010/12** County: **LOGAN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$77,400**

Equalized Assessed Valuation: **\$33,075,063**

Population: **77,400**

Employees:

    Full Time:

    Part Time: **1**

    Salaries Paid: **\$12,404**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$34,597</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$50,055</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$51,333</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$1</b>	\$66	\$44
Per Capita Expenditures:	<b>\$1</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>-\$1,278</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>64.91%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$33,319</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$</b>	\$53	\$24

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$148</b>	\$8,147	\$
Total Unreserved Funds:	<b>\$33,171</b>	\$36,681	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$37,580	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	0.00%	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
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: **Bailey Park District**

Unit Code: **001/005/12** County: **ADAMS**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$14,500**

Equalized Assessed Valuation: **\$10,876,767**

Population: **1,132**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$17,201</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$15</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$15,769</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$11,650</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$14</b>	\$66	\$44
Per Capita Expenditures:	<b>\$10</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>\$4,119</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>183.00%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$21,320</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$19</b>	\$53	\$24

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$8,147	\$
Total Unreserved Funds:	<b>\$</b>	\$36,681	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$37,580	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$142,549	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	0.00%	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
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: **Barrington Park District**

Unit Code: **049/010/12** County: **LAKE**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$15,231,412**

Equalized Assessed Valuation: **\$753,648,625**

Population: **10,327**

Employees:

**Full Time:** **15**

**Part Time:** **271**

**Salaries Paid:** **\$2,076,285**

**Blended Component Units**

[Empty Box for Blended Component Units]

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$2,432,319</b>	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	<b>\$236</b>	\$97	\$64
Revenue Collected During FY 11:	<b>\$4,988,442</b>	\$5,968,089	\$3,426,734
Expenditures During FY 11:	<b>\$4,923,494</b>	\$5,601,125	\$3,447,978
Per Capita Revenue:	<b>\$483</b>	\$230	\$149
Per Capita Expenditures:	<b>\$477</b>	\$218	\$143
Revenues over (under) Expenditures:	<b>\$64,948</b>	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	<b>42.60%</b>	50.90%	44.24%
Ending Fund Balance for FY 11:	<b>\$2,097,267</b>	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	<b>\$203</b>	\$101	\$66

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	-\$1,920	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	<b>\$7,324,216</b>	\$3,405,666	\$1,793,034



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$27,078,765</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$2.622</b>	\$338	\$214
General Obligation Debt over EAV:	<b>3.56%</b>	0.58%	0.39%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Barrington Hills Park District**

Unit Code: **016/025/12** County: **COOK**

Fiscal Year End: **12/31/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$343,140**

Equalized Assessed Valuation: **\$330,584,641**

Population: **4,400**

Employees:

    Full Time:

    Part Time: **2**

    Salaries Paid: **\$41,542**

**Blended Component Units**

*(This area is currently blank.)*

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$151,875</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$35</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$324,487</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$172,361</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$74</b>	\$66	\$44
Per Capita Expenditures:	<b>\$39</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>\$152,126</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>176.37%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$304,001</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$69</b>	\$53	\$24

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	<b>\$151,875</b>	\$36,681	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$37,580	\$
Total Unrestricted Net Assets:	\$	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	0.00%	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
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: **Bartlett Park District**

Unit Code: **016/030/12** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,062,577**

Equalized Assessed Valuation: **\$1,352,965,996**

Population: **41,402**

Employees:

**Full Time:** **55**

**Part Time:** **301**

**Salaries Paid:** **\$3,505,214**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$4,342,482</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$105</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$9,056,844</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$8,328,822</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$219</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$201</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$728,022</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>60.84%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$5,067,633</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$122</b>	<b>\$101</b>	<b>\$66</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$558,133</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$4,828,092</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$34,416,081</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$831</b>	\$338	\$214
General Obligation Debt over EAV:	<b>2.53%</b>	0.58%	0.39%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Batavia Park District**

Unit Code: **045/010/12** County: **KANE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,011,598**

Equalized Assessed Valuation: **\$1,095,027,290**

Population: **24,978**

Employees:

**Full Time:** **31**

**Part Time:** **229**

**Salaries Paid:** **\$2,282,367**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$2,017,927</b>	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	<b>\$81</b>	\$97	\$64
Revenue Collected During FY 11:	<b>\$6,342,682</b>	\$5,968,089	\$3,426,734
Expenditures During FY 11:	<b>\$5,671,881</b>	\$5,601,125	\$3,447,978
Per Capita Revenue:	<b>\$254</b>	\$230	\$149
Per Capita Expenditures:	<b>\$227</b>	\$218	\$143
Revenues over (under) Expenditures:	<b>\$670,801</b>	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	<b>47.40%</b>	50.90%	44.24%
Ending Fund Balance for FY 11:	<b>\$2,688,728</b>	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	<b>\$108</b>	\$101	\$66

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$	\$
Total Unreserved Funds:	<b>\$</b>	-\$1,920	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$2,610,590</b>	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	<b>\$1,744,810</b>	\$3,405,666	\$1,793,034



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$6,511,905</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$261</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.59%</b>	0.58%	0.39%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Beardstown Park District**

Unit Code: **009/010/12** County: **CASS**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$681,350**

Equalized Assessed Valuation: **\$54,802,743**

Population: **7,600**

Employees:

**Full Time:** **3**

**Part Time:** **25**

**Salaries Paid:** **\$178,245**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$240,552</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$32</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$456,111</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$537,343</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$60</b>	\$66	\$44
Per Capita Expenditures:	<b>\$71</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>-\$81,232</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>46.40%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$249,320</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$33</b>	\$53	\$24

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$8,147	\$
Total Unreserved Funds:	<b>\$249,320</b>	\$36,681	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$37,580	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$126.000</b>	\$294,833	\$
Per Capita Debt:	<b>\$17</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.23%</b>	0.15%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
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: **Bedford Park District**

Unit Code: **016/040/12** County: **COOK**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,973,400**

Equalized Assessed Valuation: **\$461,178,246**

Population: **1,700**

Employees:

**Full Time:** **8**

**Part Time:** **8**

**Salaries Paid:** **\$683,250**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$532.104</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$313</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$1.669.748</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$1.594.532</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$982</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$938</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$75.216</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>38.09%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$607.320</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$357</b>	<b>\$101</b>	<b>\$66</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$55.831</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$586.596</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$2.618.970</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$1.541</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.39%</b>	0.58%	0.39%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

**Unit Name:** Belvidere Park District

**Unit Code:** 004/010/12      **County:** BOONE

**Fiscal Year End:** 12/31/2011

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$5,312,758

**Equalized Assessed Valuation:** \$649,295,365

**Population:** 32,347

**Employees:**

**Full Time:** 15

**Part Time:** 167

**Salaries Paid:** \$1,405,664

**Blended Component Units**

Empty box for Blended Component Units data.

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,542,138	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	\$48	\$97	\$64
Revenue Collected During FY 11:	\$3,089,477	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$2,919,252	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$96	\$230	\$149
Per Capita Expenditures:	\$90	\$218	\$143
Revenues over (under) Expenditures:	\$170,225	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	58.66%	50.90%	44.24%
Ending Fund Balance for FY 11:	\$1,712,363	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	\$53	\$101	\$66

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	-\$1,920	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$248,764	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	\$1,614,534	\$3,405,666	\$1,793,034



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$3,351,700</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$104</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.40%</b>	0.58%	0.39%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$





**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$9,822,190</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$378</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.11%</b>	0.58%	0.39%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$1,448,266</b>	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>\$56</b>	\$45	\$
Revenue Collected During FY 11:	<b>\$3,334,468</b>	\$673,199	\$
Expenditures During FY 11:	<b>\$3,959,821</b>	\$723,065	\$
Per Capita Revenue:	<b>\$128</b>	\$22	\$
Per Capita Expenditures:	<b>\$152</b>	\$24	\$
Operating Income (loss):	<b>-\$625,353</b>	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>20.78%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	<b>\$822,913</b>	\$1,729,268	\$
Per Capita Ending Retained Earnings:	<b>\$32</b>	\$50	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Benton Park District**

Unit Code: **028/010/12** County: **FRANKLIN**

Fiscal Year End: **6/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$363,385**

Equalized Assessed Valuation: **\$94,293,997**

Population: **7,500**

Employees:

**Full Time:** **4**

**Part Time:** **3**

**Salaries Paid:** **\$125,657**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$171,554</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$23</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$265,439</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$253,271</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$35</b>	\$66	\$44
Per Capita Expenditures:	<b>\$34</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>\$12,168</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>72.54%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$183,722</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$24</b>	\$53	\$24

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	<b>\$184,229</b>	\$36,681	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$37,580	\$
Total Unrestricted Net Assets:	\$	\$142,549	\$



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$125.307</b>	\$294,833	\$
Per Capita Debt:	<b>\$17</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.06%</b>	0.15%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
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:

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 11:	<b>\$175,572</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$34</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$187,065</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$176,438</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$37</b>	\$66	\$44
Per Capita Expenditures:	<b>\$34</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>\$10,627</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>105.53%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$186,199</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$36</b>	\$53	\$24

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	\$	\$36,681	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,580	\$
Total Unrestricted Net Assets:	<b>\$175,918</b>	\$142,549	\$



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$82.288</b>	\$294,833	\$
Per Capita Debt:	<b>\$16</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.15%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
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:

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 11:	<b>\$477,142</b>	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	<b>\$12</b>	\$97	\$64
Revenue Collected During FY 11:	<b>\$1,787,259</b>	\$5,968,089	\$3,426,734
Expenditures During FY 11:	<b>\$1,778,837</b>	\$5,601,125	\$3,447,978
Per Capita Revenue:	<b>\$45</b>	\$230	\$149
Per Capita Expenditures:	<b>\$44</b>	\$218	\$143
Revenues over (under) Expenditures:	<b>\$8,422</b>	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	<b>27.30%</b>	50.90%	44.24%
Ending Fund Balance for FY 11:	<b>\$485,564</b>	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	<b>\$12</b>	\$101	\$66

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	-\$1,920	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$290,187</b>	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	<b>\$241,261</b>	\$3,405,666	\$1,793,034



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$1,424,314</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$36</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.23%</b>	0.58%	0.39%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Big Rock Park District**

Unit Code: **045/015/12** County: **KANE**

Fiscal Year End: **5/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$87,500**

Equalized Assessed Valuation: **\$81,028,051**

Population: **1,938**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$25,865</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$13</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$75,473</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$62,629</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$39</b>	\$66	\$44
Per Capita Expenditures:	<b>\$32</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>\$12,844</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>61.81%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$38,709</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$20</b>	\$53	\$24

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$8,147	\$
Total Unreserved Funds:	<b>\$</b>	\$36,681	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$37,580	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	0.00%	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
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: **Black Hawk Park District**

Unit Code: **043/010/12** County: **JO DAVIESS**

Fiscal Year End: **5/31/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$136,737**

Equalized Assessed Valuation: **\$24,007,356**

Population: **1,975**

Employees:

    Full Time:

    Part Time: **15**

    Salaries Paid: **\$39,075**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$18,907</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$10</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$95,459</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$98,227</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$48</b>	\$66	\$44
Per Capita Expenditures:	<b>\$50</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>-\$2,768</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>18.74%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$18,412</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$9</b>	\$53	\$24

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	\$	\$36,681	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$37,580	\$
Total Unrestricted Net Assets:	\$	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	0.00%	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
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: **Blandinsville Park District**

Unit Code: **062/010/12** County: **MCDONOUGH**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$21,536**

Equalized Assessed Valuation: **\$4,845,592**

Population: **800**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$10,641</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$13</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$5,961</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$3,807</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$7</b>	\$66	\$44
Per Capita Expenditures:	<b>\$5</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>\$2,154</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>336.09%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$12,795</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$16</b>	\$53	\$24

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$8,147	\$
Total Unreserved Funds:	<b>\$</b>	\$36,681	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$37,580	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$142,549	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	0.00%	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
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: **Bloomington Park District**

Unit Code: **022/030/12** County: **DUPAGE**

Fiscal Year End: **5/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,489,544**

Equalized Assessed Valuation: **\$1,111,372,202**

Population: **22,018**

Employees:

**Full Time:** **19**

**Part Time:** **103**

**Salaries Paid:** **\$1,725,967**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$1,826,857</b>	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	<b>\$83</b>	\$97	\$64
Revenue Collected During FY 11:	<b>\$4,131,601</b>	\$5,968,089	\$3,426,734
Expenditures During FY 11:	<b>\$3,634,672</b>	\$5,601,125	\$3,447,978
Per Capita Revenue:	<b>\$188</b>	\$230	\$149
Per Capita Expenditures:	<b>\$165</b>	\$218	\$143
Revenues over (under) Expenditures:	<b>\$496,929</b>	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	<b>60.13%</b>	50.90%	44.24%
Ending Fund Balance for FY 11:	<b>\$2,185,611</b>	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	<b>\$99</b>	\$101	\$66

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	-\$1,920	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$564,273</b>	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	<b>\$1,485,174</b>	\$3,405,666	\$1,793,034



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$7.159.560</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$325</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.64%</b>	0.58%	0.39%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Blue Island Park District**

Unit Code: **016/070/12** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,685,266**

Equalized Assessed Valuation: **\$288,088,926**

Population: **22,556**

Employees:

**Full Time:** **24**

**Part Time:**

**Salaries Paid:** **\$646,966**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$2,368,159</b>	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	<b>\$105</b>	\$97	\$64
Revenue Collected During FY 11:	<b>\$1,540,854</b>	\$5,968,089	\$3,426,734
Expenditures During FY 11:	<b>\$1,358,758</b>	\$5,601,125	\$3,447,978
Per Capita Revenue:	<b>\$68</b>	\$230	\$149
Per Capita Expenditures:	<b>\$60</b>	\$218	\$143
Revenues over (under) Expenditures:	<b>\$182,096</b>	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	<b>187.69%</b>	50.90%	44.24%
Ending Fund Balance for FY 11:	<b>\$2,550,255</b>	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	<b>\$113</b>	\$101	\$66

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$	\$
Total Unreserved Funds:	<b>\$</b>	-\$1,920	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	<b>\$2,373,150</b>	\$3,405,666	\$1,793,034



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$452.400</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$20</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.16%</b>	0.58%	0.39%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Blue Mound Park District**

Unit Code: **055/025/12** County: **MACON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$58,380**

Equalized Assessed Valuation: **\$9,728,229**

Population: **1,200**

Employees:

    Full Time:

    Part Time: **3**

    Salaries Paid: **\$10,840**

**Blended Component Units**

*(This area is currently blank.)*

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$5.055</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$4</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$58.354</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$53.735</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$49</b>	\$66	\$44
Per Capita Expenditures:	<b>\$45</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>\$4.619</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>18.00%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$9.674</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$8</b>	\$53	\$24

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$8,147	\$
Total Unreserved Funds:	<b>\$9.674</b>	\$36,681	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$37,580	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$142,549	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$22.127</b>	\$294,833	\$
Per Capita Debt:	<b>\$18</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.15%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
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: **Bolingbrook Park District**

Unit Code: **099/010/12** County: **WILL**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$18,504,955**

Equalized Assessed Valuation: **\$2,051,825,246**

Population: **73,872**

Employees:

**Full Time:** **65**

**Part Time:** **696**

**Salaries Paid:** **\$5,950,825**

**Blended Component Units**

--

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$4,944,405</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$67</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$12,593,424</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$11,838,859</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$170</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$160</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$754,565</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>45.18%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$5,348,970</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$72</b>	<b>\$101</b>	<b>\$66</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$5,416,352</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$4,279,618</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$37,545,728</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$508</b>	\$338	\$214
General Obligation Debt over EAV:	<b>1.48%</b>	0.58%	0.39%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$3,265,373</b>	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>\$44</b>	\$45	\$
Revenue Collected During FY 11:	<b>\$1,295,890</b>	\$673,199	\$
Expenditures During FY 11:	<b>\$1,837,614</b>	\$723,065	\$
Per Capita Revenue:	<b>\$18</b>	\$22	\$
Per Capita Expenditures:	<b>\$25</b>	\$24	\$
Operating Income (loss):	<b>-\$541,724</b>	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>139.62%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	<b>\$2,565,601</b>	\$1,729,268	\$
Per Capita Ending Retained Earnings:	<b>\$35</b>	\$50	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:	<b>Bourbonnais Park District</b>	
Unit Code:	046/005/12	County: <b>KANKAKEE</b>
Fiscal Year End:	4/30/2011	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$2,991,210	
Equalized Assessed Valuation:	\$775,773,701	
Population:	36,100	
Employees:		
Full Time:	17	
Part Time:	71	
Salaries Paid:	\$1,061,164	

**Blended Component Units**


**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$1,068,449</b>	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	<b>\$30</b>	\$97	\$64
Revenue Collected During FY 11:	<b>\$2,493,123</b>	\$5,968,089	\$3,426,734
Expenditures During FY 11:	<b>\$2,544,097</b>	\$5,601,125	\$3,447,978
Per Capita Revenue:	<b>\$69</b>	\$230	\$149
Per Capita Expenditures:	<b>\$70</b>	\$218	\$143
Revenues over (under) Expenditures:	<b>-\$50,974</b>	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	<b>39.99%</b>	50.90%	44.24%
Ending Fund Balance for FY 11:	<b>\$1,017,475</b>	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	<b>\$28</b>	\$101	\$66

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	-\$1,920	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$37,736</b>	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	<b>\$1,008,900</b>	\$3,405,666	\$1,793,034



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$3,260,272</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$90</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.41%</b>	0.58%	0.39%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Bradford Park District**

Unit Code: **087/020/12** County: **Stark**

Fiscal Year End: **12/31/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$10,600**

Equalized Assessed Valuation: **\$5,298,735**

Population: **750**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$34,995</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$47</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$13,182</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$6,948</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$18</b>	\$66	\$44
Per Capita Expenditures:	<b>\$9</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>\$6,234</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>593.39%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$41,229</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$55</b>	\$53	\$24

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$8,147	\$
Total Unreserved Funds:	<b>\$</b>	\$36,681	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$37,580	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	0.00%	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
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: **Braidwood Park District**

Unit Code: **099/012/12** County: **WILL**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$217,110**

Equalized Assessed Valuation: **\$70,099,961**

Population: **5,100**

Employees:

    Full Time:

    Part Time: **2**

    Salaries Paid: **\$18,970**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$46,304</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$9</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$107,090</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$79,728</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$21</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$16</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$27,362</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>97.60%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$77,813</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$15</b>	<b>\$53</b>	<b>\$24</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$36,681</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$30,266</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$49,754</b>	<b>\$142,549</b>	<b>\$</b>



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$111.837</b>	\$294,833	\$
Per Capita Debt:	<b>\$22</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.16%</b>	0.15%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
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: **Bridgeview Park District**

Unit Code: 016/080/12 County: COOK

Fiscal Year End: 12/31/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,234,721

Equalized Assessed Valuation: \$409,796,018

Population: 14,000

Employees:

    Full Time: 12

    Part Time: 20

    Salaries Paid: \$302,053

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>-\$213,228</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>-\$15</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$827,736</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$759,928</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$59</b>	\$66	\$44
Per Capita Expenditures:	<b>\$54</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>\$67,808</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>-23.28%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>-\$176,920</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>-\$13</b>	\$53	\$24

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	\$	\$36,681	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,580	\$
Total Unrestricted Net Assets:	<b>\$4,358,091</b>	\$142,549	\$



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$8,020,000</b>	\$294,833	\$
Per Capita Debt:	<b>\$573</b>	\$60	\$
General Obligation Debt over EAV:	<b>1.96%</b>	0.15%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$572,343</b>	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>\$41</b>	\$5	\$
Revenue Collected During FY 11:	<b>\$</b>	\$17,293	\$
Expenditures During FY 11:	<b>\$30,430</b>	\$18,032	\$
Per Capita Revenue:	<b>\$</b>	\$2	\$
Per Capita Expenditures:	<b>\$2</b>	\$2	\$
Operating Income (loss):	<b>-\$30,430</b>	-\$740	\$
Ratio of Retained Earnings to Expenditures:	<b>1884.37%</b>	23.60%	0.00%
Ending Retained Earnings for FY 11:	<b>\$573,413</b>	\$39,278	\$
Per Capita Ending Retained Earnings:	<b>\$41</b>	\$5	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Broadview Park District**

Unit Code: **016/090/12** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,686,638**

Equalized Assessed Valuation: **\$280,257,063**

Population: **7,575**

Employees:

**Full Time:** **4**

**Part Time:** **54**

**Salaries Paid:** **\$361,836**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$234,521</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$31</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$940,732</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$859,344</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$124</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$113</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$81,388</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>36.76%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$315,909</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$42</b>	<b>\$101</b>	<b>\$66</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$623,437</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$488,332</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$434.400</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$57</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.16%</b>	0.58%	0.39%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Brookeridge Park District**

Unit Code: **022/025/12** County: **DUPAGE**

Fiscal Year End: **5/31/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$27,845**

Equalized Assessed Valuation: **\$65,824,093**

Population: **1,031**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$28,332</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$27</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$24,922</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$25,104</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$24</b>	\$66	\$44
Per Capita Expenditures:	<b>\$24</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>-\$182</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>109.67%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$27,531</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$27</b>	\$53	\$24

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$8,147	\$
Total Unreserved Funds:	<b>\$27,531</b>	\$36,681	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$37,580	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	0.00%	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
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: **Buffalo Grove Park District**

Unit Code: **016/100/12** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$23,435,394**

Equalized Assessed Valuation: **\$1,816,288,783**

Population: **41,496**

Employees:

**Full Time:** **51**

**Part Time:** **735**

**Salaries Paid:** **\$5,866,914**

**Blended Component Units**

*(This area is currently blank.)*

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$6,528,381</b>	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	<b>\$157</b>	\$97	\$64
Revenue Collected During FY 11:	<b>\$11,092,367</b>	\$5,968,089	\$3,426,734
Expenditures During FY 11:	<b>\$9,420,615</b>	\$5,601,125	\$3,447,978
Per Capita Revenue:	<b>\$267</b>	\$230	\$149
Per Capita Expenditures:	<b>\$227</b>	\$218	\$143
Revenues over (under) Expenditures:	<b>\$1,671,752</b>	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	<b>83.14%</b>	50.90%	44.24%
Ending Fund Balance for FY 11:	<b>\$7,832,665</b>	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	<b>\$189</b>	\$101	\$66

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	-\$1,920	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$2,527,906</b>	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	<b>\$6,557,057</b>	\$3,405,666	\$1,793,034



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$17,275,000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$416</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.30%</b>	0.58%	0.39%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>-\$2,647</b>	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>\$</b>	\$45	\$
Revenue Collected During FY 11:	<b>\$3,340,759</b>	\$673,199	\$
Expenditures During FY 11:	<b>\$3,341,968</b>	\$723,065	\$
Per Capita Revenue:	<b>\$81</b>	\$22	\$
Per Capita Expenditures:	<b>\$81</b>	\$24	\$
Operating Income (loss):	<b>-\$1,209</b>	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>1.67%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	<b>\$55,914</b>	\$1,729,268	\$
Per Capita Ending Retained Earnings:	<b>\$1</b>	\$50	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Burbank Park District**

Unit Code: **016/730/12** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,353,400**

Equalized Assessed Valuation: **\$682,113,792**

Population: **27,467**

Employees:

    Full Time: **9**

    Part Time: **134**

    Salaries Paid: **\$749,147**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$1,898,742</b>	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	<b>\$69</b>	\$97	\$64
Revenue Collected During FY 11:	<b>\$1,680,426</b>	\$5,968,089	\$3,426,734
Expenditures During FY 11:	<b>\$1,665,463</b>	\$5,601,125	\$3,447,978
Per Capita Revenue:	<b>\$61</b>	\$230	\$149
Per Capita Expenditures:	<b>\$61</b>	\$218	\$143
Revenues over (under) Expenditures:	<b>\$14,963</b>	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	<b>114.91%</b>	50.90%	44.24%
Ending Fund Balance for FY 11:	<b>\$1,913,705</b>	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	<b>\$70</b>	\$101	\$66

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	-\$1,920	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	<b>\$4,280,220</b>	\$3,405,666	\$1,793,034



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$2,530,000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$92</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.37%</b>	0.58%	0.39%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Burlington Twp Park District**

Unit Code: **045/030/12** County: **KANE**

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$104,716**

Equalized Assessed Valuation: **\$81,166,908**

Population: **1,600**

Employees:

    Full Time:

    Part Time: **2**

    Salaries Paid: **\$14,013**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$48,689</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$30</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$104,716</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$123,421</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$65</b>	\$66	\$44
Per Capita Expenditures:	<b>\$77</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>-\$18,705</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>24.29%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$29,984</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$19</b>	\$53	\$24

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$15,782</b>	\$8,147	\$
Total Unreserved Funds:	<b>\$14,202</b>	\$36,681	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$37,580	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	0.00%	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
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:	<b>Burr Ridge Park District</b>
Unit Code:	022/035/12
County:	DUPAGE
Fiscal Year End:	4/30/2011
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$3,744,248
Equalized Assessed Valuation:	\$874,721,535
Population:	11,413
Employees:	
Full Time:	4
Part Time:	80
Salaries Paid:	\$894,653

**Blended Component Units**

--

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$1,044,168</b>	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	<b>\$91</b>	\$97	\$64
Revenue Collected During FY 11:	<b>\$1,922,472</b>	\$5,968,089	\$3,426,734
Expenditures During FY 11:	<b>\$1,735,092</b>	\$5,601,125	\$3,447,978
Per Capita Revenue:	<b>\$168</b>	\$230	\$149
Per Capita Expenditures:	<b>\$152</b>	\$218	\$143
Revenues over (under) Expenditures:	<b>\$187,380</b>	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	<b>70.98%</b>	50.90%	44.24%
Ending Fund Balance for FY 11:	<b>\$1,231,548</b>	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	<b>\$108</b>	\$101	\$66

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	-\$1,920	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	<b>\$2,692,247</b>	\$3,405,666	\$1,793,034



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$3,600,000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$315</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.41%</b>	0.58%	0.39%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Bushnell Park District**

Unit Code: **062/015/12** County: **MCDONOUGH**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$79,651**

Equalized Assessed Valuation: **\$18,490,607**

Population: **3,800**

Employees:

    Full Time:

    Part Time: **2**

    Salaries Paid: **\$29,179**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$53,329</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$14</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$100,387</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$92,734</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$26</b>	\$66	\$44
Per Capita Expenditures:	<b>\$24</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>\$7,653</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>65.76%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$60,982</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$16</b>	\$53	\$24

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	\$	\$36,681	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$37,580	\$
Total Unrestricted Net Assets:	<b>\$60,982</b>	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$17.422	\$294,833	\$
Per Capita Debt:	\$5	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	0.00%	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
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: **Butterfield Park District**

Unit Code: **022/040/12** County: **DUPAGE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,929,355**

Equalized Assessed Valuation: **\$288,792,284**

Population: **11,000**

Employees:

    Full Time: **7**

    Part Time: **50**

    Salaries Paid: **\$697,514**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>-\$28,451</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>-\$3</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$1,234,149</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$1,231,981</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$112</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$112</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$2,168</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>-2.13%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>-\$26,283</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>-\$2</b>	<b>\$101</b>	<b>\$66</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$1,706,917</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$2,587,000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$235</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.08%</b>	0.58%	0.39%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Byron Park District**

Unit Code: **071/005/12** County: **OGLE**

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,560,805**

Equalized Assessed Valuation: **\$172,851,735**

Population: **8,000**

Employees:

    Full Time: **5**

    Part Time: **49**

    Salaries Paid: **\$453,746**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$732,413</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$92</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$807,670</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$816,493</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$101</b>	\$66	\$44
Per Capita Expenditures:	<b>\$102</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>-\$8,823</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>88.62%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$723,590</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$90</b>	\$53	\$24

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	<b>\$723,590</b>	\$36,681	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,580	\$
Total Unrestricted Net Assets:	\$	\$142,549	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$535.000</b>	\$294,833	\$
Per Capita Debt:	<b>\$67</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.31%</b>	0.15%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
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: **Calumet Memorial Park District**

Unit Code: 016/110/12 County: COOK

Fiscal Year End: 3/31/2011

Accounting Method: Cash With Assets

Appropriation or Budget: \$4,094,637

Equalized Assessed Valuation: \$726,494,459

Population: 36,619

Employees:

    Full Time: 18

    Part Time: 104

    Salaries Paid: \$1,105,827

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$1,226,346</b>	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	<b>\$33</b>	\$97	\$64
Revenue Collected During FY 11:	<b>\$1,825,376</b>	\$5,968,089	\$3,426,734
Expenditures During FY 11:	<b>\$2,295,821</b>	\$5,601,125	\$3,447,978
Per Capita Revenue:	<b>\$50</b>	\$230	\$149
Per Capita Expenditures:	<b>\$63</b>	\$218	\$143
Revenues over (under) Expenditures:	<b>-\$470,445</b>	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	<b>32.93%</b>	50.90%	44.24%
Ending Fund Balance for FY 11:	<b>\$755,901</b>	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	<b>\$21</b>	\$101	\$66

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	-\$1,920	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	<b>\$1,791,304</b>	\$3,405,666	\$1,793,034



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$2.820.000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$77</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.39%</b>	0.58%	0.39%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Canton Park District**

Unit Code: **029/010/12** County: **FULTON**

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,337,612**

Equalized Assessed Valuation: **\$126,675,393**

Population: **13,500**

Employees:

**Full Time:** **8**

**Part Time:** **120**

**Salaries Paid:** **\$636,273**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$1,123,387</b>	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	<b>\$83</b>	\$97	\$64
Revenue Collected During FY 11:	<b>\$1,911,735</b>	\$5,968,089	\$3,426,734
Expenditures During FY 11:	<b>\$1,639,206</b>	\$5,601,125	\$3,447,978
Per Capita Revenue:	<b>\$142</b>	\$230	\$149
Per Capita Expenditures:	<b>\$121</b>	\$218	\$143
Revenues over (under) Expenditures:	<b>\$272,529</b>	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	<b>85.18%</b>	50.90%	44.24%
Ending Fund Balance for FY 11:	<b>\$1,396,319</b>	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	<b>\$103</b>	\$101	\$66

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$	\$
Total Unreserved Funds:	<b>\$</b>	-\$1,920	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$307,576</b>	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	<b>\$1,683,152</b>	\$3,405,666	\$1,793,034



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$2.435.000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$180</b>	\$338	\$214
General Obligation Debt over EAV:	<b>1.92%</b>	0.58%	0.39%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$





FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$5,232,088</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$202</b>	\$338	\$214
General Obligation Debt over EAV:	<b>1.64%</b>	0.58%	0.39%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Carol Stream Park District**

Unit Code: **022/050/12** County: **DUPAGE**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$18,637,652**

Equalized Assessed Valuation: **\$1,408,691,577**

Population: **47,250**

Employees:

**Full Time:** **33**

**Part Time:** **415**

**Salaries Paid:** **\$3,128,147**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$1,027,356</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$22</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$6,758,935</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$6,208,077</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$143</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$131</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$550,858</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>24.91%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$1,546,704</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$33</b>	<b>\$101</b>	<b>\$66</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$1,631,163</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$7,700,886</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$34,115,152</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$722</b>	\$338	\$214
General Obligation Debt over EAV:	<b>2.42%</b>	0.58%	0.39%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Carrier Mills Park District**

Unit Code: **082/005/12** County: **SALINE**

Fiscal Year End: **5/31/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$46,210**

Equalized Assessed Valuation: **\$11,833,557**

Population: **2,268**

Employees:

    Full Time:

    Part Time: **1**

    Salaries Paid: **\$4,200**

**Blended Component Units**

*(This area is currently blank.)*

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$50,347</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$22</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$33,067</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$25,826</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$15</b>	\$66	\$44
Per Capita Expenditures:	<b>\$11</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>\$7,241</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>222.98%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$57,588</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$25</b>	\$53	\$24

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	\$	\$36,681	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$37,580	\$
Total Unrestricted Net Assets:	\$	\$142,549	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	0.00%	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
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: **Carthage Park District**

Unit Code: **034/010/12** County: **HANCOCK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$330,655**

Equalized Assessed Valuation: **\$28,157,978**

Population: **2,800**

Employees:

    Full Time:

    Part Time: **18**

    Salaries Paid: **\$64,983**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$19.115</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$7</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$192.820</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$165.517</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$69</b>	\$66	\$44
Per Capita Expenditures:	<b>\$59</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>\$27.303</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>28.77%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$47.616</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$17</b>	\$53	\$24

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$123.778</b>	\$8,147	\$
Total Unreserved Funds:	<b>-\$76.162</b>	\$36,681	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$37,580	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$142,549	\$



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$50.000</b>	\$294,833	\$
Per Capita Debt:	<b>\$18</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.18%</b>	0.15%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$





**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$16,033,880</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$617</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.09%</b>	0.58%	0.39%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$250,533</b>	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>\$10</b>	\$45	\$
Revenue Collected During FY 11:	<b>\$1,451,058</b>	\$673,199	\$
Expenditures During FY 11:	<b>\$1,448,260</b>	\$723,065	\$
Per Capita Revenue:	<b>\$56</b>	\$22	\$
Per Capita Expenditures:	<b>\$56</b>	\$24	\$
Operating Income (loss):	<b>\$2,798</b>	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>16.67%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	<b>\$241,403</b>	\$1,729,268	\$
Per Capita Ending Retained Earnings:	<b>\$9</b>	\$50	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Central Stickney Park District**

Unit Code: **016/130/12** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$815,962**

Equalized Assessed Valuation: **\$129,873,436**

Population: **3,400**

Employees:

    Full Time: **9**

    Part Time:

    Salaries Paid: **\$264,070**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>-\$818,145</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>-\$241</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$361,186</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$499,182</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$106</b>	\$66	\$44
Per Capita Expenditures:	<b>\$147</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>-\$137,996</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>-191.54%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>-\$956,141</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>-\$281</b>	\$53	\$24

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	\$	\$36,681	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,580	\$
Total Unrestricted Net Assets:	<b>\$1,056,373</b>	\$142,549	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$630.000</b>	\$294,833	\$
Per Capita Debt:	<b>\$185</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.49%</b>	0.15%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
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: **Champaign Park District**

Unit Code: 010/010/12 County: CHAMPAIGN

Fiscal Year End: 4/30/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$17,505,669

Equalized Assessed Valuation: \$1,550,079,751

Population: 81,055

Employees:

    Full Time: 74

    Part Time: 516

    Salaries Paid: \$4,731,144

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$11,182,655	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	\$138	\$97	\$64
Revenue Collected During FY 11:	\$11,875,832	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$9,513,869	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$147	\$230	\$149
Per Capita Expenditures:	\$117	\$218	\$143
Revenues over (under) Expenditures:	\$2,361,963	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	143.12%	50.90%	44.24%
Ending Fund Balance for FY 11:	\$13,615,904	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	\$168	\$101	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	-\$1,920	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,609,005	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	\$11,193,039	\$3,405,666	\$1,793,034



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$6.865.581</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$85</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.06%</b>	0.58%	0.39%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Channahon Park District**

Unit Code: **099/015/12** County: **WILL**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$16,479,244**

Equalized Assessed Valuation: **\$685,080,054**

Population: **18,400**

Employees:

**Full Time:** **23**

**Part Time:** **270**

**Salaries Paid:** **\$2,088,877**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>-\$77,690</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>-\$4</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$2,820,933</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$2,760,154</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$153</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$150</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$60,779</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>-1.06%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>-\$29,322</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>-\$2</b>	<b>\$101</b>	<b>\$66</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$256,284</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>-\$87,369</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$10,145,935</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$551</b>	\$338	\$214
General Obligation Debt over EAV:	<b>1.48%</b>	0.58%	0.39%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$253,755</b>	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>\$14</b>	\$45	\$
Revenue Collected During FY 11:	<b>\$1,524,896</b>	\$673,199	\$
Expenditures During FY 11:	<b>\$1,583,005</b>	\$723,065	\$
Per Capita Revenue:	<b>\$83</b>	\$22	\$
Per Capita Expenditures:	<b>\$86</b>	\$24	\$
Operating Income (loss):	<b>-\$58,109</b>	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>12.68%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	<b>\$200,646</b>	\$1,729,268	\$
Per Capita Ending Retained Earnings:	<b>\$11</b>	\$50	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Charleston Twp Park District**

Unit Code: **015/020/12** County: **COLES**

Fiscal Year End: **3/31/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$311,900**

Equalized Assessed Valuation: **\$223,692,985**

Population: **22,901**

Employees:

**Full Time:** **2**

**Part Time:** **4**

**Salaries Paid:** **\$47,506**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$439,873</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$19</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$264,401</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$160,216</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$12</b>	\$66	\$44
Per Capita Expenditures:	<b>\$7</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>\$104,185</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>339.58%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$544,058</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$24</b>	\$53	\$24

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	\$	\$36,681	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$38,965</b>	\$37,580	\$
Total Unrestricted Net Assets:	<b>\$505,093</b>	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	0.00%	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
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:

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 11:	<b>\$6.686</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$3</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$47.158</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$51.635</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$20</b>	\$66	\$44
Per Capita Expenditures:	<b>\$22</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>-\$4.477</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>4.28%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$2.209</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$1</b>	\$53	\$24

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$8,147	\$
Total Unreserved Funds:	<b>\$2.209</b>	\$36,681	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$37,580	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$142,549	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	0.00%	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
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: **Chestnut-Beason Park District**

Unit Code: **054/015/12** County: **LOGAN**

Fiscal Year End: **5/31/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$25,000**

Equalized Assessed Valuation: **\$**

Population: **650**

Employees:

    Full Time: **2**

    Part Time:

    Salaries Paid: **\$5,368**

**Blended Component Units**

*(This area is currently blank.)*

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$23,831</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$37</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$28,374</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$27,957</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$44</b>	\$66	\$44
Per Capita Expenditures:	<b>\$43</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>\$417</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>86.73%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$24,248</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$37</b>	\$53	\$24

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	\$	\$36,681	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,580	\$
Total Unrestricted Net Assets:	\$	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	0.00%	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
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: **Chicago Heights Park District**

Unit Code: **016/150/12** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,649,855**

Equalized Assessed Valuation: **\$474,517,143**

Population: **30,276**

Employees:

**Full Time:** **15**

**Part Time:** **38**

**Salaries Paid:** **\$1,197,816**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>-\$188,482</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>-\$6</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$2,003,661</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$2,201,845</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$66</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$73</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>-\$198,184</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>-17.56%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>-\$386,666</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>-\$13</b>	<b>\$101</b>	<b>\$66</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$260,585</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>-\$1,117,310</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$3,141,916</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$104</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.33%</b>	0.58%	0.39%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$





**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$5,750.026</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$402</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.68%</b>	0.58%	0.39%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Chili Twp Park District**

Unit Code: **034/015/12** County: **HANCOCK**

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$44,810**

Equalized Assessed Valuation: **\$8,281,981**

Population: **754**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$114,179</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$151</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$48,285</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$243,967</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$64</b>	\$66	\$44
Per Capita Expenditures:	<b>\$324</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>-\$195,682</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>28.20%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$68,807</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$91</b>	\$53	\$24

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$8,147	\$
Total Unreserved Funds:	<b>\$68,807</b>	\$36,681	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$37,580	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$142,549	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$155.310</b>	\$294,833	\$
Per Capita Debt:	<b>\$206</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.06%</b>	0.15%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
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: **Chillicothe Park District**

Unit Code: **072/010/12** County: **PEORIA**

Fiscal Year End: **5/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,860,925**

Equalized Assessed Valuation: **\$257,090,697**

Population: **6,091**

Employees:

**Full Time:** **2**

**Part Time:** **64**

**Salaries Paid:** **\$144,075**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$281,507</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$46</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$486,561</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$552,035</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$80</b>	\$66	\$44
Per Capita Expenditures:	<b>\$91</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>-\$65,474</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>51.53%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$284,441</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$47</b>	\$53	\$24

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	\$	\$36,681	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$37,580	\$
Total Unrestricted Net Assets:	<b>\$1,881,411</b>	\$142,549	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$2.920.000</b>	\$294,833	\$
Per Capita Debt:	<b>\$479</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.65%</b>	0.15%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
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: **Clarendon Hills Park District**

Unit Code: **022/060/12** County: **DUPAGE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,910,218**

Equalized Assessed Valuation: **\$567,445,104**

Population: **8,595**

Employees:

    Full Time: **7**

    Part Time: **100**

    Salaries Paid: **\$694,689**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$501.859</b>	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	<b>\$58</b>	\$97	\$64
Revenue Collected During FY 11:	<b>\$2.104.558</b>	\$5,968,089	\$3,426,734
Expenditures During FY 11:	<b>\$1.832.989</b>	\$5,601,125	\$3,447,978
Per Capita Revenue:	<b>\$245</b>	\$230	\$149
Per Capita Expenditures:	<b>\$213</b>	\$218	\$143
Revenues over (under) Expenditures:	<b>\$271.569</b>	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	<b>26.10%</b>	50.90%	44.24%
Ending Fund Balance for FY 11:	<b>\$478.421</b>	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	<b>\$56</b>	\$101	\$66

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	-\$1,920	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	<b>\$2.171.702</b>	\$3,405,666	\$1,793,034



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$1.498.000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$174</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.26%</b>	0.58%	0.39%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Clark County Park District**

Unit Code: **012/020/12** County: **CLARK**

Fiscal Year End: **3/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,514,700**

Equalized Assessed Valuation: **\$145,177,120**

Population: **12,900**

Employees:

**Full Time:** **6**

**Part Time:** **16**

**Salaries Paid:** **\$282,839**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$341.803</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$26</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$799.250</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$799.490</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$62</b>	\$66	\$44
Per Capita Expenditures:	<b>\$62</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>-\$240</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>42.72%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$341.563</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$26</b>	\$53	\$24

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	\$	\$36,681	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$37,580	\$
Total Unrestricted Net Assets:	<b>\$341.564</b>	\$142,549	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	0.00%	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
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 11:	<b>\$25,361,724</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$770</b>	\$338	\$214
General Obligation Debt over EAV:	<b>1.39%</b>	0.58%	0.39%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Coloma Park District**

Unit Code: **098/010/12** County: **WHITESIDE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,225,700**

Equalized Assessed Valuation: **\$106,168,437**

Population: **9,800**

Employees:

**Full Time:** **6**

**Part Time:** **20**

**Salaries Paid:** **\$212,768**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$641.635</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$65</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$554.164</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$599.620</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$57</b>	\$66	\$44
Per Capita Expenditures:	<b>\$61</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>-\$45.456</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>105.25%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$631.117</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$64</b>	\$53	\$24

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	\$	\$36,681	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$37,580	\$
Total Unrestricted Net Assets:	<b>\$631.117</b>	\$142,549	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$250.000</b>	\$294,833	\$
Per Capita Debt:	<b>\$26</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.24%</b>	0.15%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
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: **Colona Park District**

Unit Code: **037/040/12** County: **HENRY**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$97,782**

Equalized Assessed Valuation: **\$105,087,526**

Population: **8,000**

Employees:

    Full Time:

    Part Time: **6**

    Salaries Paid: **\$15,385**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$149,841</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$19</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$78,901</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$61,744</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$10</b>	\$66	\$44
Per Capita Expenditures:	<b>\$8</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>\$17,157</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>270.47%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$166,998</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$21</b>	\$53	\$24

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$8,147	\$
Total Unreserved Funds:	<b>\$166,998</b>	\$36,681	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$37,580	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	0.00%	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
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: **Country Club Hills Park District**

Unit Code: **016/180/12** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,962,138**

Equalized Assessed Valuation: **\$310,844,875**

Population: **16,541**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$654,866</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$40</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$814,977</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$601,398</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$49</b>	\$66	\$44
Per Capita Expenditures:	<b>\$36</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>\$213,579</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>102.37%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$615,674</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$37</b>	\$53	\$24

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$8,147	\$
Total Unreserved Funds:	<b>\$</b>	\$36,681	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$37,580	\$
Total Unrestricted Net Assets:	<b>-\$1,925,038</b>	\$142,549	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$4,383,235</b>	\$294,833	\$
Per Capita Debt:	<b>\$265</b>	\$60	\$
General Obligation Debt over EAV:	<b>1.41%</b>	0.15%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
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: **Creston-Dement Park District**

Unit Code: **071/030/12** County: **OGLE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$51,675**

Equalized Assessed Valuation: **\$37,292,626**

Population: **900**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$46,627</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$52</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$22,295</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$51,242</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$25</b>	\$66	\$44
Per Capita Expenditures:	<b>\$57</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>-\$28,947</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>34.50%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$17,680</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$20</b>	\$53	\$24

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$8,147	\$
Total Unreserved Funds:	<b>\$</b>	\$36,681	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$37,580	\$
Total Unrestricted Net Assets:	<b>\$17,680</b>	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	0.00%	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
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: **Crete Park District**

Unit Code: **099/020/12** County: **WILL**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,459,300**

Equalized Assessed Valuation: **\$193,349,145**

Population: **8,259**

Employees:

    Full Time: **6**

    Part Time: **41**

    Salaries Paid: **\$403,923**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>-\$35,700</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>-\$4</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$717,041</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$688,886</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$87</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$83</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$28,155</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>-1.10%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>-\$7,545</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>-\$1</b>	<b>\$53</b>	<b>\$24</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$36,681</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>-\$12,438</b>	<b>\$142,549</b>	<b>\$</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$670.000</b>	\$294,833	\$
Per Capita Debt:	<b>\$81</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.35%</b>	0.15%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
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: **Crystal Lake Park District**

Unit Code: **063/010/12** County: **MCHENRY**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$15,076,420**

Equalized Assessed Valuation: **\$1,724,113,831**

Population: **58,000**

Employees:

**Full Time:** **67**

**Part Time:** **338**

**Salaries Paid:** **\$4,684,939**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$4,648,711</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$80</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$8,702,866</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$8,252,006</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$150</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$142</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$450,860</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>61.80%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$5,099,571</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$88</b>	<b>\$101</b>	<b>\$66</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$3,242,786</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$1,676,453</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$8,698,020</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$150</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.15%</b>	0.58%	0.39%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$3,244,175</b>	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>\$56</b>	\$45	\$
Revenue Collected During FY 11:	<b>\$1,460,934</b>	\$673,199	\$
Expenditures During FY 11:	<b>\$1,626,596</b>	\$723,065	\$
Per Capita Revenue:	<b>\$25</b>	\$22	\$
Per Capita Expenditures:	<b>\$28</b>	\$24	\$
Operating Income (loss):	<b>-\$165,662</b>	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>189.26%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	<b>\$3,078,513</b>	\$1,729,268	\$
Per Capita Ending Retained Earnings:	<b>\$53</b>	\$50	\$