



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Dallas City Park District**

Unit Code: **034/020/12** County: **HANCOCK**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$20,067**

Equalized Assessed Valuation: **\$7,051,547**

Population: **1,500**

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>\$41,082</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$27</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$14,579</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$20,067</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$10</b>	\$66	\$44
Per Capita Expenditures:	<b>\$13</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>-\$5,488</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>177.38%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$35,594</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:	<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	\$





**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$19,805,165</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$839</b>	\$338	\$214
General Obligation Debt over EAV:	<b>1.81%</b>	0.58%	0.39%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>-\$255,496</b>	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>-\$11</b>	\$45	\$
Revenue Collected During FY 11:	<b>\$2,576,201</b>	\$673,199	\$
Expenditures During FY 11:	<b>\$2,326,569</b>	\$723,065	\$
Per Capita Revenue:	<b>\$109</b>	\$22	\$
Per Capita Expenditures:	<b>\$99</b>	\$24	\$
Operating Income (loss):	<b>\$249,632</b>	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>-0.25%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	<b>-\$5,864</b>	\$1,729,268	\$
Per Capita Ending Retained Earnings:	<b>\$</b>	\$50	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$15,974,277</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$210</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:	\$	\$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: **Deerfield Park District**

Unit Code: **049/020/12** County: **LAKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$17,592,603**

Equalized Assessed Valuation: **\$1,388,419,287**

Population: **19,471**

Employees:

**Full Time:** **37**

**Part Time:** **664**

**Salaries Paid:** **\$5,244,435**

**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>\$4,784,409</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$246</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$10,717,101</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$10,034,696</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$550</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$515</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$682,405</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>57.46%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$5,766,421</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$296</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>\$12,195,682</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>\$4,980,000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$256</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.36%</b>	0.58%	0.39%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$5,490,847</b>	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>\$282</b>	\$45	\$
Revenue Collected During FY 11:	<b>\$2,707,751</b>	\$673,199	\$
Expenditures During FY 11:	<b>\$2,859,657</b>	\$723,065	\$
Per Capita Revenue:	<b>\$139</b>	\$22	\$
Per Capita Expenditures:	<b>\$147</b>	\$24	\$
Operating Income (loss):	<b>-\$151,906</b>	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>176.22%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	<b>\$5,039,334</b>	\$1,729,268	\$
Per Capita Ending Retained Earnings:	<b>\$259</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: **DeKalb Park District**

Unit Code: **019/010/12** County: **DEKALB**

Fiscal Year End: **2/28/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,285,630**

Equalized Assessed Valuation: **\$706,668,484**

Population: **45,932**

Employees:

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

**Part Time:** **237**

**Salaries Paid:** **\$1,864,631**

**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>\$1,411,659</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>\$3,105,503</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$2,795,406</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$68</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$61</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$310,097</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>61.59%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$1,721,756</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$37</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>\$829,427</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$867,310</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>\$3,664,391</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$80</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.49%</b>	0.58%	0.39%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$2,994,061</b>	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>\$65</b>	\$45	\$
Revenue Collected During FY 11:	<b>\$1,021,792</b>	\$673,199	\$
Expenditures During FY 11:	<b>\$1,105,922</b>	\$723,065	\$
Per Capita Revenue:	<b>\$22</b>	\$22	\$
Per Capita Expenditures:	<b>\$24</b>	\$24	\$
Operating Income (loss):	<b>-\$84,130</b>	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>264.62%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	<b>\$2,926,511</b>	\$1,729,268	\$
Per Capita Ending Retained Earnings:	<b>\$64</b>	\$50	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Delavan Twp Park District**

Unit Code: **090/010/12** County: **TAZEWELL**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$125,000**

Equalized Assessed Valuation: **\$32,270,579**

Population: **2,186**

Employees:

    Full Time:

    Part Time: **20**

    Salaries Paid: **\$22,783**

**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>\$52,407</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$24</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$66,029</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$69,839</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$30</b>	\$66	\$44
Per Capita Expenditures:	<b>\$32</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>-\$3,810</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>69.51%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$48,547</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$22</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>\$48,547</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	\$





**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$10,033,717</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$172</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.05%</b>	0.58%	0.39%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$3,723,101</b>	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>\$64</b>	\$45	\$
Revenue Collected During FY 11:	<b>\$2,498,029</b>	\$673,199	\$
Expenditures During FY 11:	<b>\$3,126,141</b>	\$723,065	\$
Per Capita Revenue:	<b>\$43</b>	\$22	\$
Per Capita Expenditures:	<b>\$54</b>	\$24	\$
Operating Income (loss):	<b>-\$628,112</b>	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>118.97%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	<b>\$3,719,208</b>	\$1,729,268	\$
Per Capita Ending Retained Earnings:	<b>\$64</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: **Dixon Park District**

Unit Code: **052/010/12** County: **LEE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,217,915**

Equalized Assessed Valuation: **\$190,299,462**

Population: **14,953**

Employees:

**Full Time:** **7**

**Part Time:** **9**

**Salaries Paid:** **\$383,817**

**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>\$654,129</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$44</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$892,566</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$930,471</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$60</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$62</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>-\$37,905</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>66.23%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$616,224</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$41</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>\$950,411</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>\$380.000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$25</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.00%</b>	0.58%	0.39%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>-\$108,603</b>	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>-\$7</b>	\$45	\$
Revenue Collected During FY 11:	<b>\$</b>	\$673,199	\$
Expenditures During FY 11:	<b>\$5,070</b>	\$723,065	\$
Per Capita Revenue:	<b>\$</b>	\$22	\$
Per Capita Expenditures:	<b>\$</b>	\$24	\$
Operating Income (loss):	<b>-\$5,070</b>	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>-2242.07%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	<b>-\$113,673</b>	\$1,729,268	\$
Per Capita Ending Retained Earnings:	<b>-\$8</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: **Dolton Park District**

Unit Code: **016/200/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,770,248**

Equalized Assessed Valuation: **\$322,467,349**

Population: **25,614**

Employees:

    Full Time: **7**

    Part Time: **15**

    Salaries Paid: **\$341,108**

**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>-\$233,300</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>-\$9</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$1,301,047</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$1,147,912</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$51</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$45</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$153,135</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>-1.52%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>-\$17,460</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>-\$1</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>\$304,593</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>\$535.228</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$21</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.07%</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: **Douglas Park District**

Unit Code: **038/010/12** County: **IROQUOIS**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$68,387**

Equalized Assessed Valuation: **\$31,657,623**

Population: **2,098**

Employees:

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

**Part Time:** **1**

**Salaries Paid:** **\$11,000**

**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>\$23,457</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$11</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$52,695</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$38,186</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$25</b>	\$66	\$44
Per Capita Expenditures:	<b>\$18</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>\$14,509</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>99.42%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$37,966</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$18</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 Greater Than or Equal to 850,000**

**Local Government Profile**

Unit Name: **Downers Grove Park District**

Unit Code: **022/070/12** County: **DUPAGE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$17,305,584**

Equalized Assessed Valuation: **\$2,348,156,863**

Population: **47,833**

Employees:

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

**Part Time:** **412**

**Salaries Paid:** **\$4,278,356**

**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>\$1,156,868</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$24</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$9,661,395</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$7,593,128</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$202</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$159</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$2,068,267</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>22.54%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$1,711,170</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$36</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>\$1,894,536</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$4,564,702</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>\$14,370,000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$300</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.61%</b>	0.58%	0.39%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$3,032,476</b>	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>\$63</b>	\$45	\$
Revenue Collected During FY 11:	<b>\$960,396</b>	\$673,199	\$
Expenditures During FY 11:	<b>\$1,028,925</b>	\$723,065	\$
Per Capita Revenue:	<b>\$20</b>	\$22	\$
Per Capita Expenditures:	<b>\$22</b>	\$24	\$
Operating Income (loss):	<b>-\$68,529</b>	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>282.92%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	<b>\$2,910,985</b>	\$1,729,268	\$
Per Capita Ending Retained Earnings:	<b>\$61</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: **Dundee Park District**

Unit Code: **045/040/12** County: **KANE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$33,446,552**

Equalized Assessed Valuation: **\$1,819,324,892**

Population: **53,000**

Employees:

**Full Time:** **68**

**Part Time:** **750**

**Salaries Paid:** **\$6,668,002**

**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>\$1,882,229</b>	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	<b>\$36</b>	\$97	\$64
Revenue Collected During FY 11:	<b>\$9,213,436</b>	\$5,968,089	\$3,426,734
Expenditures During FY 11:	<b>\$8,606,719</b>	\$5,601,125	\$3,447,978
Per Capita Revenue:	<b>\$174</b>	\$230	\$149
Per Capita Expenditures:	<b>\$162</b>	\$218	\$143
Revenues over (under) Expenditures:	<b>\$606,717</b>	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	<b>28.69%</b>	50.90%	44.24%
Ending Fund Balance for FY 11:	<b>\$2,468,946</b>	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	<b>\$47</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>\$16,021,621</b>	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	<b>\$482,876</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>\$23,728,464</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$448</b>	\$338	\$214
General Obligation Debt over EAV:	<b>1.29%</b>	0.58%	0.39%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$12,640,878</b>	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>\$239</b>	\$45	\$
Revenue Collected During FY 11:	<b>\$2,812,395</b>	\$673,199	\$
Expenditures During FY 11:	<b>\$3,090,717</b>	\$723,065	\$
Per Capita Revenue:	<b>\$53</b>	\$22	\$
Per Capita Expenditures:	<b>\$58</b>	\$24	\$
Operating Income (loss):	<b>-\$278,322</b>	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>432.10%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	<b>\$13,354,970</b>	\$1,729,268	\$
Per Capita Ending Retained Earnings:	<b>\$252</b>	\$50	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Dunleith Park District**

Unit Code: **043/015/12** County: **Jo Daviess**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$260,914**

Equalized Assessed Valuation: **\$71,357,730**

Population: **3,848**

Employees:

    Full Time:

    Part Time: **24**

    Salaries Paid: **\$35,448**

**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>\$205,671</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$53</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$101,457</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$91,301</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>\$10,156</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>218.45%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$199,451</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$52</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:	<b>\$119,264</b>	\$37,580	\$
Total Unrestricted Net Assets:	<b>\$92,015</b>	\$142,549	\$



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$1,493,000</b>	\$294,833	\$
Per Capita Debt:	<b>\$388</b>	\$60	\$
General Obligation Debt over EAV:	<b>2.09%</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: **East St. Louis Park District**

Unit Code: **088/010/12** County: **ST. CLAIR**

Fiscal Year End: **2/28/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,485,000**

Equalized Assessed Valuation: **\$129,384,051**

Population: **60,000**

Employees:

    Full Time: **6**

    Part Time: **4**

    Salaries Paid: **\$354,578**

**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>\$354,608</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$6</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$827,352</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$877,646</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$14</b>	\$66	\$44
Per Capita Expenditures:	<b>\$15</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>-\$50,294</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>40.37%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$354,314</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:	\$	\$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>\$574,362</b>	\$37,580	\$
Total Unrestricted Net Assets:	<b>-\$220,048</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>\$751.584</b>	\$294,833	\$
Per Capita Debt:	<b>\$13</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.48%</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: **Effingham Park District**

Unit Code: **025/010/12** County: **EFFINGHAM**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,966,388**

Equalized Assessed Valuation: **\$230,703,906**

Population: **12,328**

Employees:

    Full Time: **6**

    Part Time: **123**

    Salaries Paid: **\$518,951**

**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>\$967,387</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$78</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$1,073,901</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$1,085,112</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$87</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$88</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>-\$11,211</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>88.12%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$956,176</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$78</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>\$750,356</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$1,912,762</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>\$425.000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$34</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.18%</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:

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>\$9,077,478</b>	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	<b>\$274</b>	\$97	\$64
Revenue Collected During FY 11:	<b>\$14,991,903</b>	\$5,968,089	\$3,426,734
Expenditures During FY 11:	<b>\$15,078,809</b>	\$5,601,125	\$3,447,978
Per Capita Revenue:	<b>\$453</b>	\$230	\$149
Per Capita Expenditures:	<b>\$455</b>	\$218	\$143
Revenues over (under) Expenditures:	<b>-\$86,906</b>	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	<b>59.62%</b>	50.90%	44.24%
Ending Fund Balance for FY 11:	<b>\$8,990,572</b>	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	<b>\$271</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>\$1,312,738</b>	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	<b>\$7,979,228</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>\$8,670,000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$262</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.42%</b>	0.58%	0.39%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$17,932,976</b>	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>\$541</b>	\$45	\$
Revenue Collected During FY 11:	<b>\$1,493,069</b>	\$673,199	\$
Expenditures During FY 11:	<b>\$1,830,510</b>	\$723,065	\$
Per Capita Revenue:	<b>\$45</b>	\$22	\$
Per Capita Expenditures:	<b>\$55</b>	\$24	\$
Operating Income (loss):	<b>-\$337,441</b>	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>961.24%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	<b>\$17,595,535</b>	\$1,729,268	\$
Per Capita Ending Retained Earnings:	<b>\$531</b>	\$50	\$





**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$9,325,000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$209</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.25%</b>	0.58%	0.39%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$10,036,098</b>	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>\$225</b>	\$45	\$
Revenue Collected During FY 11:	<b>\$4,316,802</b>	\$673,199	\$
Expenditures During FY 11:	<b>\$4,549,010</b>	\$723,065	\$
Per Capita Revenue:	<b>\$97</b>	\$22	\$
Per Capita Expenditures:	<b>\$102</b>	\$24	\$
Operating Income (loss):	<b>-\$232,208</b>	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>209.49%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	<b>\$9,529,543</b>	\$1,729,268	\$
Per Capita Ending Retained Earnings:	<b>\$213</b>	\$50	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Emden Park District**

Unit Code: **054/017/12** County: **LOGAN**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$40,000**

Equalized Assessed Valuation: **\$19,439,066**

Population: **1,955**

Employees:

    Full Time:

    Part Time: **2**

    Salaries Paid: **\$4,156**

**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>\$39,012</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$20</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$26,420</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$15,945</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$14</b>	\$66	\$44
Per Capita Expenditures:	<b>\$8</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>\$10,475</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>310.36%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$49,487</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:	<b>\$</b>	\$8,147	\$
Total Unreserved Funds:	<b>\$49,487</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: **Evanston Lighthouse Park District**

Unit Code: **016/220/12** County: **COOK**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$113,858**

Equalized Assessed Valuation: **\$196,192,339**

Population: **5,000**

Employees:

    Full Time: **1**

    Part Time:

    Salaries Paid: **\$41,620**

**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>\$80,441</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$16</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$122,514</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$79,818</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$25</b>	\$66	\$44
Per Capita Expenditures:	<b>\$16</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>\$42,696</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>154.27%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$123,137</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:	<b>\$119,137</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>\$260,293</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$48</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$270,474</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$269,103</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$50</b>	\$66	\$44
Per Capita Expenditures:	<b>\$50</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>\$1,371</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>97.24%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$261,664</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$48</b>	\$53	\$24

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$165,801</b>	\$37,580	\$
Total Unrestricted Net Assets:	<b>\$154,778</b>	\$142,549	\$



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$140.000</b>	\$294,833	\$
Per Capita Debt:	<b>\$26</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.40%</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: **Farmington Township Park District**

Unit Code: **029/020/12** County: **FULTON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$65,000**

Equalized Assessed Valuation: **\$38,458,641**

Population: **3,400**

Employees:

    Full Time:

    Part Time: **3**

    Salaries Paid: **\$12,455**

**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>\$39,940</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$12</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$38,951</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$41,711</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$11</b>	\$66	\$44
Per Capita Expenditures:	<b>\$12</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>-\$2,760</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>89.14%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$37,180</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$11</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>\$37,180</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: **Fifty-three Trails Estate Park District**

Unit Code: **022/085/12** County: **DuPage**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$8,067**

Equalized Assessed Valuation: **\$25,366,883**

Population: **300**

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>\$16,891</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$56</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$8,037</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$17,895</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$27</b>	\$66	\$44
Per Capita Expenditures:	<b>\$60</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>-\$9,858</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>39.30%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$7,033</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$23</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: **Flagg-Rochelle Park District**

Unit Code: **071/010/12** County: **OGLE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,575,435**

Equalized Assessed Valuation: **\$256,415,031**

Population: **13,500**

Employees:

    Full Time: **9**

    Part Time: **101**

    Salaries Paid: **\$615,301**

**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>\$33,251</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$2</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$870,216</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$1,028,799</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$64</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$76</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>-\$158,583</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>-12.18%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>-\$125,332</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>-\$9</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>\$615,423</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>\$1.130.000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$84</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.44%</b>	0.58%	0.39%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>-\$409,728</b>	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>-\$30</b>	\$45	\$
Revenue Collected During FY 11:	<b>\$194,504</b>	\$673,199	\$
Expenditures During FY 11:	<b>\$303,791</b>	\$723,065	\$
Per Capita Revenue:	<b>\$14</b>	\$22	\$
Per Capita Expenditures:	<b>\$23</b>	\$24	\$
Operating Income (loss):	<b>-\$109,287</b>	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>-170.85%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	<b>-\$519,015</b>	\$1,729,268	\$
Per Capita Ending Retained Earnings:	<b>-\$38</b>	\$50	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Flanagan #1 Park District**

Unit Code: **053/005/12** County: **LIVINGSTON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,728,600**

Equalized Assessed Valuation: **\$26,586,283**

Population: **1,900**

Employees:

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

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

**Salaries Paid:** **\$38,796**

**Blended Component Units**

Number Submitted = **1**

Flanagan #1 Park District

**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>\$156,119</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$82</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$531,422</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$560,312</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$280</b>	\$66	\$44
Per Capita Expenditures:	<b>\$295</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>-\$28,890</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>138.75%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$777,443</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$409</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>\$777,443</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:	<b>\$655.826</b>	\$294,833	\$
Per Capita Debt:	<b>\$345</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**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$5,676,726</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$243</b>	\$338	\$214
General Obligation Debt over EAV:	<b>1.15%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$4,935,210</b>	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>\$211</b>	\$45	\$
Revenue Collected During FY 11:	<b>\$1,709,183</b>	\$673,199	\$
Expenditures During FY 11:	<b>\$2,014,797</b>	\$723,065	\$
Per Capita Revenue:	<b>\$73</b>	\$22	\$
Per Capita Expenditures:	<b>\$86</b>	\$24	\$
Operating Income (loss):	<b>-\$305,614</b>	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>242.86%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	<b>\$4,893,137</b>	\$1,729,268	\$
Per Capita Ending Retained Earnings:	<b>\$209</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: **Forest Park Park District**

Unit Code: **016/230/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,715,483**

Equalized Assessed Valuation: **\$421,596,303**

Population: **15,688**

Employees:

    Full Time: **9**

    Part Time: **140**

    Salaries Paid: **\$981,559**

**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>\$1,366,387</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$87</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$3,106,975</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$2,334,285</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$198</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$149</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$772,690</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>87.78%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$2,049,077</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$131</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>\$153,229</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$1,725,683</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$4,074,932</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$260</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.93%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$2,303,618</b>	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>\$147</b>	\$45	\$
Revenue Collected During FY 11:	<b>\$280,813</b>	\$673,199	\$
Expenditures During FY 11:	<b>\$388,300</b>	\$723,065	\$
Per Capita Revenue:	<b>\$18</b>	\$22	\$
Per Capita Expenditures:	<b>\$25</b>	\$24	\$
Operating Income (loss):	<b>-\$107,487</b>	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>517.31%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	<b>\$2,008,712</b>	\$1,729,268	\$
Per Capita Ending Retained Earnings:	<b>\$128</b>	\$50	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Forest View Park District**

Unit Code: **016/240/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$195,794**

Equalized Assessed Valuation: **\$52,168,898**

Population: **678**

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>\$102.858</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$152</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$150.803</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$152.052</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$222</b>	\$66	\$44
Per Capita Expenditures:	<b>\$224</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>-\$1.249</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>66.83%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$101.609</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$150</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:	<b>\$12.564</b>	\$37,580	\$
Total Unrestricted Net Assets:	<b>\$89.045</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: **Forman Park District**

Unit Code: **060/015/12** County: **Mason**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$303,000**

Equalized Assessed Valuation: **\$54,028,125**

Population: **3,200**

Employees:

    Full Time:

    Part Time: **16**

    Salaries Paid: **\$28,682**

**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>\$146,553</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$46</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$185,086</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$302,452</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$58</b>	\$66	\$44
Per Capita Expenditures:	<b>\$95</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>-\$117,366</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>9.65%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$29,187</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:	<b>\$</b>	\$8,147	\$
Total Unreserved Funds:	<b>\$29,187</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>\$181.000</b>	\$294,833	\$
Per Capita Debt:	<b>\$57</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: **Foss Park District**

Unit Code: **049/030/12** County: **LAKE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,922,000**

Equalized Assessed Valuation: **\$326,153,644**

Population: **32,656**

Employees:

**Full Time:** **16**

**Part Time:** **71**

**Salaries Paid:** **\$1,061,412**

**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>\$406,366</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$12</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$1,770,747</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$1,545,605</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$54</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$47</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$225,142</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>40.86%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$631,508</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$19</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>\$4,561,110</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>-\$1,944,342</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$921.775</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$28</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.28%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$2,542,865</b>	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>\$78</b>	\$45	\$
Revenue Collected During FY 11:	<b>\$745,127</b>	\$673,199	\$
Expenditures During FY 11:	<b>\$927,283</b>	\$723,065	\$
Per Capita Revenue:	<b>\$23</b>	\$22	\$
Per Capita Expenditures:	<b>\$28</b>	\$24	\$
Operating Income (loss):	<b>-\$182,156</b>	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>264.16%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	<b>\$2,449,520</b>	\$1,729,268	\$
Per Capita Ending Retained Earnings:	<b>\$75</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: **Fox Valley Park District**

Unit Code: **045/050/12** County: **KANE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$63,226,317**

Equalized Assessed Valuation: **\$4,610,671,436**

Population: **230,000**

Employees:

**Full Time:** **82**

**Part Time:** **313**

**Salaries Paid:** **\$10,745,292**

**Blended Component Units**

Number Submitted = **1**

Fox Valley Park District Aquatics

**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>\$11,058,152</b>	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	<b>\$48</b>	\$97	\$64
Revenue Collected During FY 11:	<b>\$23,277,254</b>	\$5,968,089	\$3,426,734
Expenditures During FY 11:	<b>\$20,058,680</b>	\$5,601,125	\$3,447,978
Per Capita Revenue:	<b>\$101</b>	\$230	\$149
Per Capita Expenditures:	<b>\$87</b>	\$218	\$143
Revenues over (under) Expenditures:	<b>\$3,218,574</b>	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	<b>65.79%</b>	50.90%	44.24%
Ending Fund Balance for FY 11:	<b>\$13,196,744</b>	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	<b>\$57</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>\$4,753,002</b>	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	<b>\$15,868,626</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>\$74,782,426</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$325</b>	\$338	\$214
General Obligation Debt over EAV:	<b>1.57%</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: **Frankfort Park District**

Unit Code: **028/020/12** County: **FRANKLIN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$745,189**

Equalized Assessed Valuation: **\$78,647,864**

Population: **10,000**

Employees:

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

**Part Time:** **34**

**Salaries Paid:** **\$229,558**

**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>\$279,099</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$28</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$596,911</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$638,876</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$60</b>	\$66	\$44
Per Capita Expenditures:	<b>\$64</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>-\$41,965</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>37.12%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$237,134</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:	\$	\$37,580	\$
Total Unrestricted Net Assets:	<b>\$259,186</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>\$634.900</b>	\$294,833	\$
Per Capita Debt:	<b>\$63</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.81%</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: **Frankfort Park District**

Unit Code: **099/030/12** County: **WILL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,079,800**

Equalized Assessed Valuation: **\$797,519,762**

Population: **17,782**

Employees:

    Full Time: **9**

    Part Time: **67**

    Salaries Paid: **\$785,543**

**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>\$609.183</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$34</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$2.028.427</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$1.769.094</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$114</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$99</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$259.333</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>47.11%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$833.378</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$47</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>\$12.864.938</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>\$870.177</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$49</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.07%</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: **Frankfort Square Park District**

Unit Code: **099/035/12** County: **WILL**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,501,724**

Equalized Assessed Valuation: **\$588,516,721**

Population: **15,985**

Employees:

**Full Time:** **20**

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

**Salaries Paid:** **\$1,318,232**

**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>\$27,068</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$2</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$3,269,232</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$3,464,623</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$205</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$217</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>-\$195,391</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>21.11%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$731,368</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$46</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>\$21,268</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$707,090</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$9,355,432</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$585</b>	\$338	\$214
General Obligation Debt over EAV:	<b>1.44%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$2,373,506</b>	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>\$148</b>	\$45	\$
Revenue Collected During FY 11:	<b>\$1,405,231</b>	\$673,199	\$
Expenditures During FY 11:	<b>\$307,141</b>	\$723,065	\$
Per Capita Revenue:	<b>\$88</b>	\$22	\$
Per Capita Expenditures:	<b>\$19</b>	\$24	\$
Operating Income (loss):	<b>\$1,098,090</b>	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>1175.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	<b>\$3,608,910</b>	\$1,729,268	\$
Per Capita Ending Retained Earnings:	<b>\$226</b>	\$50	\$





**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$915.462</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$65</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.14%</b>	0.58%	0.39%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$1,733,022</b>	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>\$123</b>	\$45	\$
Revenue Collected During FY 11:	<b>\$1,249,906</b>	\$673,199	\$
Expenditures During FY 11:	<b>\$1,267,982</b>	\$723,065	\$
Per Capita Revenue:	<b>\$89</b>	\$22	\$
Per Capita Expenditures:	<b>\$90</b>	\$24	\$
Operating Income (loss):	<b>-\$18,076</b>	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>181.68%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	<b>\$2,303,721</b>	\$1,729,268	\$
Per Capita Ending Retained Earnings:	<b>\$164</b>	\$50	\$



**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>\$24,062</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$5</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$188,807</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$196,155</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$38</b>	\$66	\$44
Per Capita Expenditures:	<b>\$39</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>-\$7,348</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>8.52%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$16,714</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$3</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: **Freeport Park District**

Unit Code: **089/010/12** County: **STEPHENSON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$90,117,000**

Equalized Assessed Valuation: **\$254,732,845**

Population: **25,900**

Employees:

**Full Time:** **20**

**Part Time:** **175**

**Salaries Paid:** **\$1,352,385**

**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>\$1,977,186</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$76</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$2,026,056</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$2,381,315</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$78</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$92</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>-\$355,259</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>69.14%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$1,646,465</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$64</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>\$3,376,337</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$221,702</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>\$2,423,215</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$94</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.95%</b>	0.58%	0.39%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$2,789,988</b>	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>\$108</b>	\$45	\$
Revenue Collected During FY 11:	<b>\$1,011,129</b>	\$673,199	\$
Expenditures During FY 11:	<b>\$1,027,675</b>	\$723,065	\$
Per Capita Revenue:	<b>\$39</b>	\$22	\$
Per Capita Expenditures:	<b>\$40</b>	\$24	\$
Operating Income (loss):	<b>-\$16,546</b>	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>268.37%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	<b>\$2,757,981</b>	\$1,729,268	\$
Per Capita Ending Retained Earnings:	<b>\$106</b>	\$50	\$